ADM

Allen County Public Library
900 Webster Street
PO Box 2270
Fort Wayne, IN 46801-2270

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF FINANCE

Meeting of January 11, 1993

The Board of Finance of the Allen County Public Library met on Monday, January 11, 1993, at 9:00 a.m. in the board room of the main library, for the purpose of electing officers. Mr. Carmean was nominated for president and Mrs. Koehlinger was nominated for secretary. There being no other nominations, Mr. Carmean and Mrs. Koehlinger were unanimously elected president and secretary, respectively.

The secretary was then directed to send notices to each eligible financial institution with a principal office or branch in Allen County, inviting proposals for the deposit of library funds. February 8, 1993, at 9:00 a.m. was established as the date and time for the next meeting of the Board of Finance, at which time proposals will be opened and considered, and depositories designated for the next two years.

There being no further business, the meeting adjourned at 9:10 a.m.

Charles E. Colemen
President

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims January 15, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $1,047,194.78 on January 15, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires				0.00
Payroll				
01/15/93	gross	201,564.74	net	145,993.24
01/15/93	Payroll taxes (electronic transfer)			58,506.53
Accounts Payable Check Batches:				
	(see "Check Report - Summary" for detail of total)			
Dated 01/14/93	#48910-49022			160,413.61
Dated 01/15/93	#49024-49055			66,529.65
Manual Checks(s)	#2982-2984			615,751.75
Less VOIDS:				0.00
Accounts Payable Check Batches Subtotal:				$842,695.01
Grand Total			$	$1,047,194.78

Mr. McMahan, Mr. Andorfer, Mrs. Riley, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

Digitized by the Internet Archive
in 2023 with funding from
Allen County Public Library Genealogy Center

https://archive.org/details/officialrecordso1993alle

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
January 28, 1993
3:00 p.m. - Waynedale Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of December 30, 1992, and meeting for approval of claims of January 15, 1993.

4. Resolution No. 1993-1, "Resolution Commending C. Philip Andorfer for Distinguished Service as President of the Board of Library Trustees."

5. Financial report for December, 1992.

6. Claims.

7. Report of Director.

8. Committee reports.

9. Personnel.

10. Appointment of Committees for 1993.

11. Resolution No. 1993-2, "Resolution to Carry Forward Certain Encumbrances to 1993.

12. Approval of 1993 board meeting calendar.

13. Other business.

14. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of January 28, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Wednesday, January 28, 1993, at 3:00 p.m. at the Waynedale Branch Library. Those present were Mr. Coleman presiding, Mr. Carmean, Mr. McMahan, Mrs. Koehlinger and Mrs. Riley.

Absent: Ms. Knox, Mr. Andorfer.

On motion of Mrs. Koehlinger, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. Carmean, the minutes of the regular meeting of December 30, 1992, the meeting of the Board of Finance, January 11, 1993 and the minutes of the approval of claims of January 15, 1993, were approved.

RESOLUTION COMMENDING C. PHILIP ANDORFER FOR DISTINGUISHED SERVICE

Mr. Carmean moved the adoption of Resolution No. 1993-1, "Resolution Commending C. Philip Andorfer for Distinguished Service as President of the Board of Library Trustees." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

FINANCIAL REPORT

On motion of Mr. Carmean, the financial report for December, 1992, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires				$ 0.00
Payroll	01/29/93	gross 200,438.42	net	144,483.32
	01/29/93	Payroll taxes (electronic transfer)		58,126.61

Accounts Payable Check Batches			
(See "Check Report - Summary" for detail of total)			
Dated 01/29/93	#49057-49246		144,981.12
Manual Check	#2985	change order	866.00
	#2986	cert of deposits	500,000.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			645,847.12
Grand Total			$ 848,457.05

REPORT OF DIRECTOR

CLSI, Inc., the library's automation vendor, has been purchased by Geac Computer, Inc., another provider of library automation hardware and software. Geac has indicated that they will continue to develop and support CLSI's second-generation automation product, called LIBS 100plus.

Mr. Krull appeared before the Fort Wayne City Council on the evening of January 26 in response to a request from Council President Mark GiaQuinta. Mr. GiaQuinta asked a representative of each governmental unit receiving COIT revenue to appear and describe how COIT revenues have been used, what effect such revenues have had on the unit's property tax rates, and what the unit's position is on a proposed freeze on COIT at a rate of 0.4%.

Mr. Krull responded that, while the library board had not met to consider their position on a COIT freeze, he felt that the board would probably favor allowing the COIT rate to increase, as provided by law, to 0.6% over the next two years. Mr. GiaQuinta asked if Mr. Krull would send a letter stating the board's position, and Mr. Krull said he would check with the board.

After discussion, on motion of Mr. Carmean the board endorsed the position that the COIT rate be allowed to increase.

State Senator Beverly Gard has introduced S.B. 470, which establishes a procedure whereby a library board may be converted from an appointed membership to an elected membership. Such a conversion is not required by the bill, but is provided as an option. Sen. Gard believes that growing numbers of legislators favor subjecting the budgets of appointed library boards to the approval of an elected fiscal body. She feels that her bill would make the arguments of the fiscal review proponents moot and help to ensure the continued fiscal autonomy of public libraries.

Mr. Krull called on Mr. Fortriede who presented a report on library service statistics for the month of December and for the year 1992. Because of limited time an in-depth report was deferred to the February board meeting.

PERSONNEL

On motion of Mr. McMahan, the following personnel actions were approved:

Appointments:			'93 bi-weekly
Melissa Kiser	Librarian II Georgetown Branch	#111	$ 988.80
Gina Brown	Librarian I Dupont Branch	#084	$ 683.20

These part-time positions were combined to form a full-time position.

Clerk	#329	.5 fte.	Children's Services	$7.25
Children's Specialist	#326	.5 fte.	Children's Services	$7.96

To:

Children's Specialist	#326	1.0 fte.	Children's Services	$16,556.80

APPOINTMENT OF COMMITTEES

Mr. Coleman made the following appointments to board committees for 1993.

Compensation and Personnel

Mr. McMahan, Chairman
Mrs. Riley
Mr. Carmean
Ms. Knox

Finance, Gifts & Insurance

Mr. Andorfer, Chairman
Mr. McMahan
Mrs. Koehlinger
Mr. Carmean

Long Range Planning

Mrs. Riley, Chairman
Mr. Andorfer
Mrs. Koehlinger
Ms. Knox

CARRYOVER ENCUMBRANCES

Mr. McMahan moved the adoption of Resolution No. 1993-2, "Resolution to Carry Forward Certain Encumbrances to 1993." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

1993 BOARD MEETING CALENDAR

On motion of Mr. McMahan the following board meeting calendar for 1993 was adopted:

Thursday, January 28, 1993	Waynedale Branch
Thursday, February 25, 1993	New Haven Branch
Thursday, March 25, 1993	Tecumseh Branch
Thursday, April 22, 1993	Aboite Branch
Thursday, May 27, 1993	Dupont Branch
Thursday, June 24, 1993	Georgetown Branch
Thursday, July 22, 1993	Main Library
Thursday, August 26, 1993	Harlan Branch
Thursday, September 23, 1993	Hessen Cassel Branch
Thursday, October 28, 1993	Little Turtle Branch
Monday, November 29, 1993	Monroeville Branch
Thursday, December 30, 1993	Main Library

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:59 p.m.

Charles E. Oleman
President

Secretary

(R/E)

20-Jan 9

MODIFIED ACCRUAL
UNAUDITED
December 1992
COMR9212

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED December 31, 1992

	GOVERNMENTAL FUND TYPES						TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REV GIFT	DEBT SERVICE	CAPITAL PROJECTS FUNDS LIRF	AUTOMATION	"89"	YEAR-TO-DATE Dec 31, 1992	YEAR-TO-DATE Dec 31, 1991
REVENUES:								
AUTO EXCISE TAX	1,198,025		150,722				1,348,746	1,172,723
REAL PROPERTY TAX LEVY	8,076,396		1,016,424				9,092,820	7,543,508
INTANGIBLES TAX & COIT	825,903		11,290				837,194	978,744
USER FEES	390,355						390,355	343,956
INTERGOVERNMENTAL REVENUE	278,092						278,092	220,553
PARKING FEES	121,668						121,668	122,685
GIFTS & DONATIONS	30,038	14,655					44,693	13,843
INTEREST	86,575				0	589	87,164	59,254
OTHER REVENUES & PROCEEDS	71,351		0				71,351	80,022
TOTAL REVENUES	11,078,404	14,655	1,178,435	0	0	589	12,272,083	10,535,286
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	6,010,719	0					6,010,719	5,715,698
SUPPLIES	321,329	4,353			0		325,682	299,048
PROFESSIONAL SERVICES	76,547	5,408			0	0	81,955	137,815
COMMUNICATION & TRANSPORTATION	271,111	0			0		271,111	259,098
INSURANCE	101,512						101,512	92,247
UTILITY SERVICES	585,283						585,283	569,544
REPAIRS & MAINTENANCE	471,242				0		471,242	365,701
LEASING & MISCELLANEOUS SERVICES	270,964	600			0	18,968	290,531	227,597
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	623,792	5,006			0	500	629,298	407,385
LIBRARY MATERIALS	1,940,113	5,040			0	0	1,945,152	1,736,738
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS			722,140				722,140	554,818
PRINCIPAL RETIREMENT--BONDS			125,000				125,000	490,000
INTEREST CHARGES--BONDS			187,178				187,178	208,171
TOTAL EXPENDITURES	10,672,609	20,407	1,034,318	0	0	19,468	11,746,802	11,063,861
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	405,795	(5,753)	144,117	0	0	(18,879)	525,281	(528,574)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0		0	0	0	0	0	0
OPERATING TRANSFERS OUT	0		0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	405,795	(5,753)	144,117	0	0	(18,879)	525,281	(528,574)
FUND BALANCES-JANUARY 1,	1,028,913	13,806	607,124	35,190	0	18,879	1,703,912	2,232,486
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0			0	0	0	0
FUND BALANCES-December 31 '92	1,434,708	8,054	751,241	35,190	0	0	2,229,193	1,703,912

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT December 31, 1992

	GOVERNMENTAL FUND TYPES						FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	DEBT SERVICE	CAPITAL PROJECTS FUNDS LIRF	AUTO	"89"	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	DEC 31 1992	DEC 31 1991
ASSETS											
CASH ON DEPOSIT	416,617	8,054	646,241	190			838			1,071,940	821,2[illegible]
CASH ON HAND	3,219									3,219	3,[illegible]
CASH WITH FISCAL AGENT			220							220	2[illegible]
INVESTMENTS AT COST	1,209,719		105,000	35,000			194,819			1,544,539	1,335,1[illegible]
TAXES DUE FROM COUNTY GOVERNMENT										0	[illegible]
ACCRUED INTEREST										0	[illegible]
DUE FROM OTHER GOVERNMENTS	46,126									46,126	59,28[illegible]
DUE FROM OTHER FUNDS										0	[illegible]
ACCOUNTS RECEIVABLE	8,500									8,500	8,50[illegible]
FIXED ASSETS:										0	[illegible]
LAND								1,664,769		1,664,769	1,664,76[illegible]
BUILDINGS & OTHER IMPROVEMENTS								14,613,804		14,613,804	14,613,80[illegible]
FURNITURE AND EQUIPMENT								7,834,120		7,834,120	7,834,12[illegible]
AVAILABLE IN DEBT SERVICE FUND									751,241	751,241	607,1[illegible]
AMT TO BE PROVIDED--RET OF DEBT									9,493,759	9,493,759	9,932,87[illegible]
AMT TO BE PROVIDED--VAC PAY LIAB									257,165	257,165	249,5[illegible]
AMT AVAILABLE IN CAP PROJ FUND									0	0	18,87[illegible]
TOTAL ASSETS	1,684,180	8,054	751,461	35,190	0	0	195,658	24,112,693	10,502,165	37,289,402	37,15[illegible]
LIABILITIES & FUND EQUITY											
LIABILITIES:											
ACCOUNTS PAYABLE	173,414								0	173,414	11[illegible]
TEMPORARY LOANS/FINANCING										0	
ACCRUED WAGES & BENEFITS	74,180								257,165	331,345	521,92[illegible]
UNREMITTED WITHHOLDINGS	1,879									1,879	23,[illegible]
DEFERRED COMP PAYABLE							194,819			194,819	125,[illegible]
DUE TO OTHER FUNDS										0	
CAPITAL LEASES PAYABLE									7,830,000	7,830,000	8,004,00[illegible]
MATURED BONDS PAYABLE										0	
MATURED INTEREST PAYABLE			220							220	2[illegible]
G O BONDS & CAP LEASES PAYABLE									2,415,000	2,415,000	2,[illegible]
TOTAL LIABILITIES	249,472	0	220	0	0	0	194,819	0	10,502,165	10,946,676	11,342,4[illegible]
FUND EQUITY:											
INVESTMENT IN FIXED ASSETS								24,112,693		24,112,693	24,112,4[illegible]
FUND BALANCES:										0	
RESERVED FOR ENCUMBRANCES	406,591									406,591	241,9[illegible]
RESERVED - ARBITRAGE REBATE						0				0	18,3[illegible]
RESTRICTED-SPECIAL REVENUE		8,054								8,054	12,2[illegible]
DESIGNATED FOR DEBT SERVICE			751,241							751,241	[illegible]
UNRESERVED	1,028,117			35,190	0	0	838			1,064,145	[illegible]
TOTAL FUND EQUITY	1,434,708	8,054	751,241	35,190	0	0	838	24,112,693	0	26,342,725	25,81[illegible]
TOTAL LIABILITIES & FUND EQUITY	1,684,180	8,054	751,461	35,190	0	0	195,658	24,112,693	10,502,165	37,289,402	37,15[illegible]

DEC 92 unaudited
ER-12REV192

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED December 31, 1992

09:40 AM

GL#	CATEGORY	1992 APPROPRIATION SBTC APPROV	1992 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1991	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/91 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	995,106	995,106		995106	1,198,024.91		0.00		1,198,024.91	-20.39%			(202,918.91)	-22.37%
5102	REAL PROPERTY TAX LEVY	8,106,618	8,106,618		8106618	8,076,395.81		0.00		8,076,395.81	0.37%			30,222.19	0.37%
5103	INTANGIBLES TAX	93,259	93,259		93259	89,739.96		0.00		89,739.96	3.77%			3,519.04	3.77%
5104	COUNTY INCOME TAX	709,215	709,215		709215	736,163.51		0.00		736,163.51	-3.80%			(26,948.51)	-3.80%
	TOTAL LOCAL TAX REVENUES	9,904,198	9,904,198	0.00	9904198	10,100,324.19		0.00	0.00	10,100,324.19	-1.98%			(196,126.19)	-1.98%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	165,013.63				165,013.63	-10.01%			(15,013.63)	-10.01%
5202	EXTENDED USE FEES	180,000	180,000		180000	223,778.90		0.00	0.00	223,778.90	-24.32%			(43,778.90)	-24.32%
5203	FAX FEES	2,000	2,000		2000	1,562.18				1,562.18	21.89%			437.82	21.89%
	TOTAL USER FEES	332,000	332,000	0.00	332000	390,354.71		0.00	0.00	390,354.71	-17.58%			(58,354.71)	-17.58%
5301	FEDERAL OPERATING GRANTS	0	0		0	74,821.00				74,821.00				(74,821.00)	
5302	STATE OPERATING GRANTS	48,180	46,180		48180	63,873.19				63,873.19	-32.57%			(15,693.19)	-32.57%
5303	CITY OPERATING GRANTS	0	0		0	150,887.62		59,282.43	46,126.00	137,731.19				(137,731.19)	
5304	COUNTY OPERATING GRANTS	0	0		0	1,666.66				1,666.66				(1,666.66)	
	TOTAL GRANTS	48,180	48,180	0.00	48180	291,248.47		59,282.43	46,126.00	278,092.04	-477.19%			(229,912.04)	-477.19%
5401	PARKING REVENUES-237 W WAYNE	0	0		0	57,405.54				57,405.54				(57,405.54)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	59,493.84				59,493.84				(59,493.84)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	3,568.97				3,568.97				(3,568.97)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	1,200.00		8,500.00	8,500.00	1,200.00				100,800.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	121,668.35		8,500.00	8,500.00	121,668.35	-19.28%			(19,668.35)	-19.28%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5522	OTHER RENTAL INCOME	0	0		0	100.00				100.00				(100.00)	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	30,038.28				30,038.28				(30,038.28)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	40,000	40,000		40000	86,575.32			0.00	86,575.32	-116.44%			(46,575.32)	-116.44%
5701	ACPL PUBLICATIONS	100	100		100	138.30			0.00	138.30	-38.30%			(38.30)	-38.30%
5702	RESEARCH SERVICES	14,000	14,000		14000	10,744.84				10,744.84	23.25%			3,255.16	23.25%
5703	LOST/DAMAGED LIBRARY MATERIALS	10,000	10,000		10000	16,989.78		0.00	0.00	16,989.78	-69.90%			(6,989.78)	-69.90%
5704	REFUNDS/DISCOUNTS EARNED	4,000	4,000		4000	3,904.28				3,904.28	2.39%			95.72	2.39%
5705	INSURANCE CLAIM PAYMENTS	0	0		0	10,885.88				10,885.88				(10,885.88)	
5706	OTHER REVENUES	0	0		0	28,588.23				28,588.23				(28,588.23)	
	TOTAL MISCELLANEOUS REVENUES	28,100	28,100	0.00	28100	71,251.31		0.00	0.00	71,251.31	-153.56%			(43,151.31)	-153.56%
	TOTAL REVENUES	10,454,478	10,454,478	0.00	10454478	11,091,560.63	-6.09%	67,782.43	54,626.00	11,078,484.20	-5.97%			(623,926.20)	-5.97%

DEC 92 unaudited
ER-12REV192

ALLEN [illegible]TY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED December 31, 1992

[illegible] AM

GL40	CATEGORY	1992 APPROPRIATION SBTC APPROV	1992 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1991	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/91 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
	** PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,100,000	4,000,000		4000000	3,387,080.23		174,000.37	52,259.90	3,266,139.76			3,266,139.76	733,860.24	
1102	SALARIED OVERTIME	0	0		0	7,973.17				7,973.17			7,973.17	(7,973.17)	
1103	SALARIED VACATION	0	0		0	274,419.94				274,419.94			274,419.94	(274,419.94)	
1104	SALARIED SICK PAY	0	0		0	93,482.12				93,482.12			93,482.12	(93,482.12)	
1105	SALARIED DISABILITY PAY	0	0		0	15,187.96				15,187.96			15,187.96	(15,187.96)	
1106	SALARIED HOLIDAY	0	0		0	117,471.12				117,471.12			117,471.12	(117,471.12)	
1107	SALARIED JURY DUTY	0	0		0	462.87				462.87			462.87	(462.87)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	8,198.94				8,198.94			8,198.94	(8,198.94)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	47,598.38				47,598.38			47,598.38	(47,598.38)	
1110	SALARIED PREMIUM TIME	0	0		0	20,481.24				20,481.24			20,481.24	(20,481.24)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SALARIES	4,100,000	4,000,000	0.00	4000000	3,973,155.97	0.67%	174,000.37	52,259.90	3,851,415.50	3.71%	0.00	3,851,415.50	148,584.50	3.71%
1201	HOURLY TIME WORKED	1,040,000	1,150,000		1150000	1,046,980.83		48,905.56	16,648.20	1,014,723.47			1,014,723.47	135,276.53	
1202	HOURLY OVERTIME	0	0		0	5,005.79				5,005.79			5,005.79	(5,005.79)	
1203	HOURLY VACATION	0	0		0	46,045.95				46,045.95			46,045.95	(46,045.95)	
1204	HOURLY SICK PAY	0	0		0	3,705.84				3,705.84			3,705.84	(3,705.84)	
1205	HOURLY DISABILITY PAY	0	0		0	4,284.55				4,284.55			4,284.55	(4,284.55)	
1206	HOURLY HOLIDAY	0	0		0	34,434.76				34,434.76			34,434.76	(34,434.76)	
1207	HOURLY JURY DUTY	0	0		0	0.00				0.00			0.00	0.00	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	1,514.61				1,514.61			1,514.61	(1,514.61)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	6,445.70				6,445.70			6,445.70	(6,445.70)	
	TOTAL HOURLY WAGES	1,040,000	1,150,000	0.00	1150000	1,148,418.03	0.14%	48,905.56	16,648.20	1,116,160.67	2.94%	0.00	1,116,160.67	33,839.33	2.94%
1301	SUMMER EMPLOYEES- TIME WORKED	0	70,000		70000	68,991.41	1.44%			68,991.41	1.44%		68,991.41	1,008.59	1.44%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	24.75				24.75			24.75	(24.75)	
1401	SHORT-TERM STAFF TIME WORKED	10,000	37,000		37000	37,807.77	-2.18%			37,807.77	-2.18%		37,807.77	(807.77)	-2.18%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	10,000	107,000	0.00	107000	106,823.93	0.16%	0.00	0.00	106,823.93	0.16%	0.00	106,823.93	176.07	0.16%
	TOTAL COMPENSATION	5,150,000	5,257,000	0.00	5257000	5,228,397.93	0.54%	222,905.93	68,908.10	5,074,400.10	3.47%	0.00	5,074,400.10	182,599.90	3.47%
1501	EMPLOYER FICA	391,000	400,000		400000	392,289.22	1.93%	17,052.30	5,271.41	380,508.33	4.87%		380,508.33	19,491.67	4.87%
1502	UNEMPLOYMENT REIMBURSEMENT	5,000	10,000		10000	8,371.19	16.29%		402.00	8,773.19	12.27%		8,773.19	1,226.81	12.27%
1503	EMPLOYER PERF	345,000	225,000		225000	203,823.22	9.41%	42,399.15	55,669.93	217,094.00	3.51%		217,094.00	7,906.00	3.51%
1504	GROUP INSURANCE	360,000	335,000		335000	322,080.97	3.86%	0.00		322,080.97	3.86%		322,080.97	12,919.03	3.85%
1505	DEDUCTIBLE REIMBURSEMENT	0	24,000		24000	7,171.26	70.12%		690.99	7,862.25	67.24%		7,862.25	16,137.75	67.24%
	TOTAL EMPLOYEE BENEFITS	1,101,000	994,000	0.00	994000	933,735.86	6.06%	59,451.45	62,034.33	936,318.74	5.80%	0.00	936,318.74	57,681.26	5.80%
	TOTAL PERSONAL SERVICES	6,251,000	6,251,000	0.00	6251000	6,162,133.79	1.42%	282,357.38	130,942.43	6,010,718.84	3.84%	0.00	6,010,718.84	240,281.16	3.84%

DEC 92 unaudited
ER-12REV192

ALLEN[illegible]TY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED December 31, 1992

09:46 AM

GLA#	CATEGORY	1992 APPROPRIATION SBTC APPROV	1992 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1991	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/91 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	35,000	35,000	3,131.96	38131.96	39,976.66	-4.84%	2,015.98	13.88	37,974.56	0.41%	0.00	37,974.56	157.40	0.41%
	TOTAL OFFICE SUPPLIES	35,000	35,000	3,131.96	38131.96	39,976.66	-4.84%	2,015.98	13.88	37,974.56	0.41%	0.00	37,974.56	157.40	0.41%
2201	CLEANING SUPPLIES	25,000	30,000	0.00	36000	28,839.53	3.87%	0.00	88.40	28,927.93	3.57%	0.00	28,927.93	1,072.07	3.57%
2202	VEHICLE FUEL	7,500	8,500	0.00	8500	8,129.23	4.36%	666.73	661.54	8,124.04	4.42%	0.00	8,124.04	375.96	4.42%
2203	HEATING OIL	2,500	500	0.00	500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	500.00	100.00%
2204	COPIER SUPPLIES	30,000	34,000	398.94	34398.94	44,896.66	-30.52%	11,867.66	0.00	33,029.00	3.98%	620.00	33,649.00	749.94	2.18%
2205	LIBRARY MATERIALS SUPPLIES	42,000	31,000	5,963.59	36963.59	33,647.35	8.97%	1,092.71	3,626.93	36,181.57	2.12%	287.88	36,469.45	494.14	1.34%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	5,000	5,000	0.00	5000	4,395.21	12.04%	6.43	0.00	4,391.78	12.16%	0.00	4,391.78	608.22	12.16%
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	15,000	20,000	0.00	20000	18,087.32	9.56%	39.64	0.00	18,047.68	9.76%	0.00	18,047.68	1,952.32	9.76%
2210	PRINTING SUPPLIES	27,000	27,000	0.00	27000	24,077.39	10.82%	222.70	2,010.59	25,865.28	4.20%	458.99	26,324.27	675.73	2.50%
2211	OTHER OPERATING SUPP N.E.C.	73,000	95,546	2,431.21	97977.21	87,574.62	10.62%	7,474.87	1,653.65	81,753.40	16.56%	11,565.45	93,318.85	4,658.36	4.75%
	TOTAL OPERATING SUPPLIES	227,000	251,546	8,793.74	260339.7	249,650.31	4.11%	21,370.74	8,041.11	236,320.68	9.23%	12,932.32	249,253.00	11,086.74	4.26%
2301	MAINTENANCE SUPPLIES	21,000	45,000	134.39	45134.39	37,943.45	15.93%	92.27	2,423.77	40,274.95	10.77%	47.40	40,322.35	4,812.04	10.66%
2302	REPAIR PARTS	6,000	7,000	128.00	7128	6,530.77	8.38%	0.00	227.61	6,758.38	5.19%	300.00	7,058.38	69.62	0.98%
	TOTAL MAINTENANCE SUPPLIES	27,000	52,000	262.39	52262.39	44,474.22	14.90%	92.27	2,651.38	47,033.33	10.01%	347.40	47,380.73	4,881.66	9.34%
	TOTAL SUPPLIES	289,000	338,546	12,188.09	350734.0	334,101.19	4.74%	23,478.99	10,706.37	321,328.57	8.38%	13,279.72	334,608.29	16,125.80	4.60%

ALLEN CO[illegible] PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED December 31, 1992

GL#	CATEGORY	1992 APPROPRIATION SBTC APPROV	1992 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1991	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/91 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	0.000	10,000	2,150.00	12150	9,597.50	21.01%	0.00	0.00	9,597.50	21.01%	0.00	9,597.50	2,552.50	21.01%
3102	ENGINEERING & ARCHITECTURAL	2,000	30,000		32000	28,618.22	4.61%	0.00	900.00	29,518.22	1.61%	0.00	29,518.22	481.78	1.61%
3103	LEGAL SERVICES	4,000	2,000		2600	1,775.00	11.25%	315.00	20.00	1,480.00	26.00%	0.00	1,480.00	520.00	26.00%
3104	PROGRAM PRESENTERS	4,000	6,000	0.00	6000	4,428.00	26.20%	0.00	0.00	4,428.00	26.20%	0.00	4,428.00	1,572.00	26.20%
3105	TEMPORARY HELP SERVICES	20,000	20,000		20000	16,567.72	17.16%	340.00	338.25	16,565.97	17.17%	0.00	16,565.97	3,434.03	17.17%
3106	OTHER PROFESSIONAL SERVICES	21,000	16,000	650.00	16650	13,866.67	16.72%	74.50	1,165.00	14,957.17	10.17%	150.00	15,107.17	1,542.83	9.27%
	TOTAL PROFESSIONAL SERVICES	59,000	84,000	2,800.00	86800	74,853.11	13.76%	729.50	2,423.25	76,546.86	11.81%	150.00	76,696.86	10,103.14	11.64%
3201	TELEPHONE SERVICE	110,000	115,000		115000	112,846.72	1.87%	3,819.80	3,000.00	112,026.92	2.59%	0.00	112,026.92	2,973.08	2.59%
3202	POSTAGE & SHIPPING	105,000	109,000	0.00	109000	108,740.80	0.24%	729.62	653.09	108,664.27	0.31%	0.00	108,664.27	335.73	0.31%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	4,000	9,000		9000	8,833.28	1.85%	53.90	0.00	8,779.38	2.45%	0.00	8,779.38	220.62	2.45%
3205	TRAINING & DEVELOPMENT	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3206	TRAVEL AND TRAINING	47,000	42,000	0.00	42000	39,093.62	6.92%	40.00	39.20	39,092.82	6.92%	0.00	39,092.82	2,907.18	6.92%
	COMMUNICATION & TRANSPORTATION	266,000	275,000	0.00	275000	269,514.42	1.99%	4,643.32	3,692.29	268,563.39	2.34%	0.00	268,563.39	6,436.61	2.34%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	269.60	73.04%	19.14	0.00	250.46	74.95%	0.00	250.46	749.54	74.95%
3302	OUTSIDE VENDOR PRINTING	4,000	3,000	0.00	3000	2,296.65	23.45%	0.00	0.00	2,296.65	23.45%	0.00	2,296.65	703.35	23.45%
	TOTAL PUBLICATION & PRINTING	5,000	4,000	0.00	4000	2,566.25	35.84%	19.14	0.00	2,547.11	36.32%	0.00	2,547.11	1,452.89	36.32%
3401	INSURANCE	115,000	102,000		102000	101,512.00	0.48%	0.00	0.00	101,512.00	0.48%	0.00	101,512.00	488.00	0.48%
	TOTAL INSURANCE	115,000	102,000	0.00	102000	101,512.00	0.48%	0.00	0.00	101,512.00	0.48%	0.00	101,512.00	488.00	0.48%
3501	NATURAL GAS	165,000	160,000		160000	154,885.72	3.20%	2,901.31	1,594.95	153,579.36	4.01%	0.00	153,579.36	6,420.64	4.01%
3502	ELECTRICITY	450,000	410,000		410000	398,448.01	2.82%	4,209.85	6,604.10	400,842.26	2.23%	0.00	400,842.26	9,157.74	2.23%
3503	WATER & SEWER	14,000	19,000		19000	19,026.59	-0.03%	1,180.93	1,023.15	18,848.81	0.80%	0.00	18,848.81	151.19	0.80%
3504	TRASH DISPOSAL	11,000	13,000	25.00	13025	12,012.13	7.78%	0.00	0.00	12,012.13	7.78%	0.00	12,012.13	1,012.87	7.78%
	TOTAL UTILITY SERVICES	640,000	602,000	25.00	602025	584,352.45	2.94%	8,292.09	9,222.20	585,282.56	2.78%	0.00	585,282.56	16,742.44	2.78%
3601	BUILDING REPAIR & MAINTENANCE	60,000	115,000	5,063.39	120063.3	109,630.72	8.64%	810.98	415.43	109,235.17	8.97%	7,142.05	116,377.22	3,686.17	3.02%
3602	HVAC SERVICE	25,000	37,000	4,397.00	41397	36,846.93	10.99%	731.00	1,489.37	37,605.30	9.16%	0.00	37,605.30	3,791.70	9.16%
3603	LANDSCAPING SERVICES	22,000	28,000	0.00	28000	27,129.70	3.11%	87.00	448.00	27,490.70	1.82%	0.00	27,490.70	509.30	1.82%
3604	COMPUTER MAINTENANCE	155,000	165,000	140.50	165140.5	159,923.56	3.16%	0.00	686.00	160,603.56	2.75%	155.00	160,758.56	4,381.94	2.65%
3605	COPIER SERVICE	40,000	40,000	3,319.34	43319.34	37,394.57	13.68%	583.82	2,932.64	39,743.39	8.25%	326.30	40,069.69	3,249.65	7.50%
3606	VEHICLE SERVICE	22,000	12,000	389.87	12389.87	9,787.85	21.00%	2,449.03	225.23	7,564.05	38.95%	0.00	7,564.05	4,825.82	38.95%
3607	OTHER EQUIPMENT SERVICE	80,000	100,000	969.14	100969.1	90,836.58	10.04%	3,575.20	1,738.01	88,999.39	11.85%	1,481.00	90,480.39	10,488.75	10.39%
	TOTAL REPAIRS & MAINTENANCE	404,000	497,000	14,219.24	511219.2	471,549.91	7.76%	8,237.03	7,928.68	471,241.56	7.82%	9,104.35	480,345.91	30,873.33	6.04%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	55,000	55,000	0.00	55000	51,776.51	5.86%	1,854.59	2,662.17	52,584.09	4.39%	0.00	52,584.09	2,415.91	4.39%
	LEASING & RENTALS	55,000	55,000	0.00	55000	51,776.51	5.86%	1,854.59	2,662.17	52,584.09	4.39%	0.00	52,584.09	2,415.91	4.39%

ALLEN COUNTY PUBLIC LIBRARY

INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED December 31, 1992

GL#	CATEGORY	1992 APPROPRIATION SBTC APPROV	1992 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1991	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/91 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	11,000	11,200		11200	11,150.00	0.44%	0.00	0.00	11,150.00	0.44%	0.00	11,150.00	49.22	0.44%
3902	INTEREST ON TEMPORARY LOANS	28,000	97,000		97000	96,431.67	0.57%	0.00	0.00	96,431.67	0.57%	0.00	96,431.67	568.33	0.57%
3903	TAXES & ASSESSMENTS	1,000	1,000		1000	6.00	99.40%	0.00	0.00	6.00	99.40%	0.00	6.00	994.00	99.40%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	50,000	1,000	491.77	1491.77	1,243.80	16.62%	1,243.80	0.00	0.00	100.00%	0.00	0.00	1,491.77	100.00%
3906	COMPUTER SERVICES	95,000	109,800	151.24	109951.2	106,643.93	3.01%	6,673.13	10,820.37	108,791.17	1.06%	0.00	108,791.17	1,160.07	1.06%
	TOTAL MISCELLANEOUS SERVICES	177,000	222,000	643.01	222643.0	217,476.20	2.32%	9,916.93	10,820.37	218,379.64	1.91%	0.00	218,379.64	4,263.37	1.91%
	TOTAL OTHER SERVICES & CHARGES	1,721,000	1,841,000	17,637.25	1858687.	1,773,600.85	4.58%	33,692.60	36,748.96	1,776,657.21	4.41%	9,254.35	1,735,911.56	72,775.69	3.92%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	165,000	171,000	71,328.35	242328.3	203,683.06	15.95%	6,160.76	99.00	197,621.30	18.45%	44,354.10	241,975.40	352.95	0.15%
4403	COMPUTER EQUIPMENT	275,000	346,000	7,514.00	353514	260,242.12	26.38%	1,220.00	0.00	259,022.12	26.73%	94,049.02	353,071.14	442.86	0.13%
4405	TELEVISION EQUIPMENT	16,000	182,204	703.37	182907.3	166,627.58	8.90%	0.00	520.50	167,148.08	8.62%	11,027.61	178,175.69	4,731.68	2.59%
4407	VEHICLES	20,000	17,000	0.00	17000	749.85	95.59%	749.85	0.00	0.00	100.00%	16,356.00	16,350.00	650.00	3.82%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	476,000	716,204	79,545.72	795749.7	631,302.61	20.67%	8,130.61	619.50	623,791.50	21.61%	165,780.73	789,572.23	6,177.49	0.78%
4510	BOOKS	1,650,000	1,451,000	110,286.77	1561286.	1,390,493.12	10.94%	19,907.99	28,873.35	1,399,458.48	10.37%	197,430.77	1,596,889.25	(35,602.48)	-2.28%
4520	PERIODICALS	350,000	331,000	3,865.25	334865.2	296,658.46	11.41%	693.47	155.08	296,120.07	11.57%	8,080.90	304,200.97	30,664.28	9.16%
4530	NON-PRINT MATERIALS	193,000	193,000	16,374.16	209374.1	180,516.03	13.78%	5,776.36	2,791.79	177,531.46	15.21%	12,756.30	190,287.76	19,086.40	9.12%
4540	ONLINE MATERIALS	52,000	64,000	33.14	64033.14	67,049.77	-4.71%	4,990.55	4,943.68	67,002.90	-4.64%	8.00	67,010.90	(2,977.76)	-4.65%
	TOTAL LIBRARY MATERIALS	2,245,000	2,039,000	130,559.32	2169559	1,934,717.38	10.82%	31,368.37	36,763.90	1,940,112.91	10.58%	218,275.97	2,158,388.88	11,170.44	0.51%
	TOTAL CAPITAL OUTLAYS	2,715,000	2,755,204	210,105.04	2965309.	2,566,019.99	13.47%	39,498.98	37,383.40	2,563,904.41	13.54%	384,056.70	2,947,961.11	17,347.93	0.59%
	TOTAL EXPENDITURES	10,976,000	11,185,750	239,960.38	11425730	10,835,855.82	5.16%	379,027.95	215,781.16	10,672,609.03	6.59%	406,590.77	11,079,199.80	346,530.50	3.03%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(521,522)	(731,272)	(239,980.38)	(971,252)	255,704.81		(311,245.52)	(161,155.16)	485,795.17		(406,590.77)	(11,079,200)	(970,456.78)	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

January 28, 1993	)	
	)	
RESOLUTION RECOGNIZING C. PHILIP ANDORFER FOR DISTINGUISHED SERVICE AS PRESIDENT OF THE BOARD OF LIBRARY TRUSTEES	)	No. 1993-1

WHEREAS, C. Philip Andorfer has served with skill and distinction as President of the Board of Library Trustees of the Allen County Public Library during 1992, and

WHEREAS, His dedication to excellence has inspired the Board and staff to strive for the best in the management of our resources and in our service to the public, and

WHEREAS, His insightful leadership has guided the library through an eventful year which included the completion of a new five-year strategic plan, now, therefore,

BE IT RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that this board does hereby express its thanks and appreciation to C. Philip Andorfer for his strong and dedicated leadership of the library and for his commitment to the high standards of community service on which the library has founded its reputation.

Adopted by the Board of Library Trustees and signed this 28th day of January, 1993.

Mary M. Koelbinger

Jack McCarman

Patricia E. Riley

Charles C. Coleman

Dean McMahan

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

January 28, 1993	)	
	)	
RESOLUTION TO CARRY FORWARD	)	1993-2
CERTAIN ENCUMBRANCES TO	)	
1993	)	

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the attached list of unpaid balances are amounts due on contracts or purchase orders as of December 31, 1992, and are to be carried forward as open encumbrances to 1993.

Adopted this 28th day of January, 1993.

Charles E. Olman
President

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF FINANCE

Meeting of February 8, 1993

The Board of Finance of the Allen County Public Library met on Monday, February 8, 1993, at 9:00 a.m. in the board room of the main library.

The director opened proposals received from eligible financial institutions to be designated as depositories of the public funds of the Allen County Public Library. Proposals were received from the following financial institutions:

Farmers and Merchants Bank
Summit Bank
Star Financial Bank
INB Banking Company
Fort Wayne National Bank
Lincoln National Bank
Home Loan Bank
Standard Federal Bank
Garrett State Bank

On motion of Mr. Andorfer all of the foregoing named financial institutions were designated as depositories of the public funds of the Allen County Public Library.

There being no further business to come before the Board of Finance, the meeting was adjourned at 9:15 a.m.

President

Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims February 8, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $121,819.17 on February 8, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
00/00/00	gross 0 .00	net	0.00
00/00/00	Payroll taxes (electronic transfer)		0.00
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 02/05/93	#49248-49344		120,747.17
Manual Checks(s)	#2987 change order		1,072.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			$121,819.17
Grand Total		$	$121,819.17

Mr. McMahan, Mr. Andorfer, Mrs. Riley, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

C. Craig Andorfer
Secretary Pro Tempore

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
February 25, 1993
3:00 p.m. - New Haven Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of January 28, 1993, Board of Finance Meeting of February 8, and meeting for approval of claims of February 8, 1993.

4. Financial report for January, 1993.

5. Claims.

6. Report of Director.

7. Committee reports.

8. Personnel.

9. Approval of bid to provide cablecast services for Fort Wayne City Council meetings.

10. Approval of grant application to Cable Television Programming Advisory Committee.

11. Other business.

12. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of February 25, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, February 25, 1993, at 3:00 p.m. at the New Haven Branch Library. Those present were Mr. Coleman presiding, Mr. Carmean, Mrs. Koehlinger and Mr. Andorfer.

Absent: Ms. Knox, Mr. McMahan, Mrs. Riley.

On motion of Mrs. Koehlinger, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. Carmean, the minutes of the regular meeting of January 28, 1993, and the minutes of the approval of claims of February 8, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Andorfer, the financial report for January, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mrs. Koehlinger, the claims were approved for payment.

Wires				$ 0.00
Payroll	02/12/93	gross 201,703.82	net	145,360.60
	02/12/93	Payroll taxes (electronic transfer)		58,479.67
	02/26/93	gross 202,157.78	net	145,336.68
	02/26/93	Payroll taxes (electronic transfer)		58,561.86

Accounts Payable Check Batches
(See "Check Report - Summary" for detail of total)

Dated 02/12/93	#49346-49351	20,574.18
Dated 02/26/93	#49353-49687	297,753.20

Manual Check	#2989	change order	1,045.00
Less VOIDS:	#49344		(1,250.00)
Accounts Payable Check Batches Subtotal:			318,122.38
Grand Total			$ 725,861.19

REPORT OF DIRECTOR

Pursuant to a request from board members, Mr. Krull and Mr. Reitenour checked with the State Board of Accounts to see if there is a recommended or required amount for the library treasurer's bond. Donald L. Euratte, State Examiner, responded by letter saying that there is no specific statute that addresses the amount of the library treasurer's bond. I.C. 5-4-1-18 applies to certain county and city officers, but might be used by the library board as a guide. This statute provides that the amount must be equal to $15,000 for each $1,000,000 of receipts of the fiscal officer's office during the last complete fiscal year before purchase of the bond, but the amount may not be less than $15,000 nor more than $300,000.

Mr. Krull called on Mr. Fortriede who presented a report on library service statistics for the month of January and for the year ending December 31, 1992.

BID TO APPROVE CABLECAST SERVICES FOR FORT WAYNE CITY COUNCIL MEETINGS

Rick Hayes, television services manager, has proposed that the library once again respond to the call for bids from the city purchasing department to provide cablecast services for city council meetings. Mr. Krull noted that if the city council would approve general operating funds for Channel 10, instead of limiting their funding to equipment purchases, Channel 10 could provide a package of services for the city, including the televising of council meetings. And in fact, the grant application next following on the agenda includes such a proposal. However, since city purchasing has requested specific bids for televising the council meetings, and those bids are already due, the library needs to submit both alternatives. After discussion, on motion of Mr. Andorfer, the bid submission was approved.

GRANT APPLICATION TO CABLE TELEVISION PROGRAM ADVISORY COMMITTEE

Mr. Andorfer moved the approval of a grant application in the amount of $93,104.00 to the Cable Television Program Advisory Committee for the purchase of television equipment and support of a staff position. The motion carried.

RESOLUTION TO AWARD INVESTMENT CASH MANAGEMENT CONTRACT

Mrs. Koehlinger moved the adoption of Resolution No. 1993-3, "Resolution to Award Investment Cash Management Contract." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 4:00 p.m.

Charles E Adema
President

Patricia E Riley
Secretary

MODIFIED ACCRUAL
UNAUDITED
January 1993
COMF3301

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED January 31, 1993

16-Feb-93

A

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REV GIFT	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE Jan 31, 1993	YEAR-TO-DATE Jan 31, 1992
REVENUES:						
AUTO EXCISE TAX	0		0		0	0
REAL PROPERTY TAX LEVY	0		0		0	0
INTANGIBLES TAX & COIT	96,855		0		96,855	59,101
USER FEES	35,051				35,051	32,899
INTERGOVERNMENTAL REVENUE	0				0	0
PARKING FEES	8,893				8,893	8,895
GIFTS & DONATIONS	3	41			44	464
INTEREST	6,505				6,505	9,227
OTHER REVENUES & PROCEEDS	4,237		0		4,237	4,493
TOTAL REVENUES	151,544	41	0	0	151,585	115,078
EXPENDITURES--CURRENT:						
COMPENSATION & BENEFITS	527,672	0			527,672	513,738
SUPPLIES	1,997	0			1,997	8,009
PROFESSIONAL SERVICES	966	500			1,466	1,227
COMMUNICATION & TRANSPORTATION	19,491	0			19,491	10,846
INSURANCE	0				0	72,268
UTILITY SERVICES	44,732				44,732	45,757
REPAIRS & MAINTENANCE	13,922				13,922	41,133
LEASING & MISCELLANEOUS SERVICES	15,671	0			15,671	9,934
EXPENDITURES--CAPITAL OUTLAY:						
GENERAL FIXED ASSETS	17,852	0			17,852	5,716
LIBRARY MATERIALS	51,451	0			51,451	45,570
EXPENDITURES--DEBT SERVICE:						
CAPITAL LEASE PAYMENTS			362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS			162,500		162,500	147,500
INTEREST CHARGES--BONDS			90,425		90,425	94,644
TOTAL EXPENDITURES	693,754	500	614,979	0	1,309,233	1,267,750
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(542,210)	(459)	(614,979)	0	(1,157,648)	(1,152,671)
OTHER FINANCING SOURCES (USES):						
PROCEEDS OF DEBT ISSUES					0	0
OPERATING TRANSFERS IN	0		0	0	0	0
OPERATING TRANSFERS OUT	0		0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(542,210)	(459)	(614,979)	0	(1,157,648)	(1,152,671)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0			0	0
FUND BALANCES-January 31 '93	892,498	7,595	136,262	35,190	1,071,545	551,241

ALLEN COUNTY PUBLIC LIBRARY

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

AT January 31, 1993

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	JAN 31 1993	JAN 31 1992
ASSETS									
CASH ON DEPOSIT.....	9,653	7,595	263	190	928			18,628	404,997
CASH ON HAND.....	3,263							3,263	3,088
CASH WITH FISCAL AGENT.....			0					0	220
INVESTMENTS AT COST.....	2,676,598		136,000	35,000	194,819			3,042,417	2,592,562
TAXES DUE FROM COUNTY GOVERNMENT								0	0
ACCRUED INTEREST.....	186							186	0
DUE FROM OTHER GOVERNMENTS.....	44,501							44,501	0
DUE FROM OTHER FUNDS.....								0	0
ACCOUNTS RECEIVABLE.....	8,500							8,500	8,500
FIXED ASSETS:								0	0
LAND.....						1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS						14,617,804		14,617,804	14,613,804
FURNITURE AND EQUIPMENT.....						7,834,120		7,834,120	7,834,120
AVAILABLE IN DEBT SERVICE FUND..							136,263	136,263	87,572
AMT TO BE PROVIDED--RET OF DEBT.							9,856,237	9,856,237	10,367,428
AMT TO BE PROVIDED--VAC PAY LIAB							262,235	262,235	231,965
AMT AVAILABLE IN CAP PROJ FUND..							0	0	18,938
TOTAL ASSETS	2,742,700	7,595	136,263	35,190	195,747	24,116,693	10,254,735	37,488,924	37,827,963
LIABILITIES & FUND EQUITY									
LIABILITIES:									
ACCOUNTS PAYABLE.....	13,732						0	13,732	18,948
TEMPORARY LOANS/FINANCING.....	1,683,315							1,683,315	2,200,000
ACCRUED WAGES & BENEFITS.....	139,922						262,235	402,157	343,828
UNREMITTED WITHHOLDINGS.....	13,149							13,149	21,034
DEFERRED COMP PAYABLE.....					194,819			194,819	125,000
DUE TO OTHER FUNDS(& PLAC).....	84							84	0
CAPITAL LEASES PAYABLE.....							7,740,000	7,740,000	7,915,000
MATURED BONDS PAYABLE.....								0	0
MATURED INTEREST PAYABLE.....			0					0	220
G O BONDS & CAP LEASES PAYABLE..							2,252,500	2,252,500	2,540,000
TOTAL LIABILITIES	1,850,202	0	0	0	194,819	0	10,254,735	12,299,756	13,164,030
FUND EQUITY:									
INVESTMENT IN FIXED ASSETS.....						24,116,693		24,116,693	24,112,693
FUND BALANCES:								0	
RESERVED FOR ENCUMBRANCES..	760,765							760,765	776,569
RESERVED - ARBITRAGE REBATE.								0	18,938
RESTRICTED-SPECIAL REVENUE..		7,595						7,595	13,212
DESIGNATED FOR DEBT SERVICE.			136,263					136,263	87,572
UNRESERVED.....	131,734			35,190	928			167,852	(345,051)
TOTAL FUND EQUITY	892,498	7,595	136,263	35,190	928	24,116,693	0	25,189,167	24,663,933
TOTAL LIABILITIES & FUND EQUITY	2,742,700	7,595	136,263	35,190	195,747	24,116,693	10,254,735	37,488,924	37,827,963

JAN 93 unaudited
ER-FIREV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED January 31, 1993

16-Feb-93
03:20 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 1/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	REVENUES:													(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	0.00		0.00		0.00	100.00%			1,086,318.00	100.00%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	0.00		0.00		0.00	100.00%			8,696,782.00	100.00%
5103	INTANGIBLES TAX	91,372	91,372		91372	0.00		0.00		0.00	100.00%			91,372.00	100.00%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	96,855.17		0.00		96,855.17	90.31%			903,144.83	90.31%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	96,855.17		0.00	0.00	96,855.17	99.11%			10,777,616.83	99.11%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	12,202.50				12,202.50	91.87%			137,797.50	91.87%
5202	EXTENDED USE FEES	200,000	200,000		200000	22,793.14		0.00	0.00	22,793.14	88.60%			177,206.86	88.60%
5203	FAX FEES	0	0		0	55.20				55.20	ERR			(55.20)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	35,050.84		0.00	0.00	35,050.84	89.99%			314,949.16	89.99%
5301	FEDERAL OPERATING GRANTS	0	0		0	0.00				0.00				0.00	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	0.00				0.00	100.00%			46,653.00	100.00%
5303	CITY OPERATING GRANTS	0	0		0	1,625.50		46,126.00	44,501.00	0.50				(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	0.00				0.00				0.00	
	TOTAL GRANTS	46,653	46,653	0.00	46653	1,625.50		46,126.00	44,501.00	0.50	100.00%			46,652.50	100.00%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	3,458.26				3,458.26				(3,458.26)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	5,065.68				5,065.68				(5,065.68)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	168.86				168.86				(168.86)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	200.00		8,500.00	8,500.00	200.00				101,800.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	8,892.80		8,500.00	8,500.00	8,892.80	91.28%			93,107.20	91.28%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	3.35				3.35				(3.35)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	6,318.51		0.00	186.11	6,504.62	86.99%			43,495.38	86.99%
5701	ACPL PUBLICATIONS	0	0		0	1.50			0.00	1.50	ERR			(1.50)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	467.77				467.77	94.80%			8,532.23	94.80%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	1,809.75		0.00	0.00	1,809.75	84.92%			10,190.25	84.92%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	54.43				54.43	ERR			(54.43)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	1,903.84				1,903.84				(1,903.84)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	4,237.29		0.00	0.00	4,237.29	79.82%			16,762.71	79.82%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	152,983.46	98.66%	54,626.00	53,187.11	151,544.57	98.68%			11,292,580.43	98.68%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED January 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 1/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
	** PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	256,297.51		52,259.90	87,047.36	291,084.97			291,084.97	3,928,915.03	
1102	SALARIED OVERTIME	0	0		0	494.17				494.17			494.17	(494.17)	
1103	SALARIED VACATION	0	0		0	15,645.35				15,645.35			15,645.35	(15,645.35)	
1104	SALARIED SICK PAY	0	0		0	10,042.65				10,042.65			10,042.65	(10,042.65)	
1105	SALARIED DISABILITY PAY	0	0		0	1,102.11				1,102.11			1,102.11	(1,102.11)	
1106	SALARIED HOLIDAY	0	0		0	15,182.42				15,182.42			15,182.42	(15,182.42)	
1107	SALARIED JURY DUTY	0	0		0	0.00				0.00			0.00	0.00	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	376.32				376.32			376.32	(376.32)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	3,014.02				3,014.02			3,014.02	(3,014.02)	
1110	SALARIED PREMIUM TIME	0	0		0	2,053.51				2,053.51			2,053.51	(2,053.51)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	350.14				350.14			350.14	(350.14)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	304,558.20	92.78%	52,259.90	87,047.36	339,345.66	91.96%	0.00	339,345.66	3,880,654.34	91.96%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	81,115.32		16,640.20	27,488.64	91,955.76			91,955.76	1,113,044.24	
1202	HOURLY OVERTIME	80,000	80,000		80000	427.63				427.63			427.63	79,572.37	
1203	HOURLY VACATION	0	0		0	4,001.61				4,001.61			4,001.61	(4,001.61)	
1204	HOURLY SICK PAY	0	0		0	475.58				475.58			475.58	(475.58)	
1205	HOURLY DISABILITY PAY	0	0		0	520.36				520.36			520.36	(520.36)	
1206	HOURLY HOLIDAY	0	0		0	3,855.24				3,855.24			3,855.24	(3,855.24)	
1207	HOURLY JURY DUTY	0	0		0	30.20				30.20			30.20	(30.20)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	60.30				60.30			60.30	(60.30)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	687.03				687.03			687.03	(687.03)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	91,973.27	92.84%	16,640.20	27,488.64	102,813.71	92.00%	0.00	102,813.71	1,182,186.29	92.00%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	0.00	100.00%			0.00	100.00%		0.00	65,000.00	100.00%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	5,821.83	47.07%			5,821.83	47.07%		5,821.83	5,178.17	47.07%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	5,821.83	92.34%	0.00	0.00	5,821.83	92.34%	0.00	5,821.83	70,178.17	92.34%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	402,353.30	92.79%	68,900.10	114,536.00	447,981.20	91.97%	0.00	447,981.20	5,133,018.80	91.97%
1501	EMPLOYER FICA	413,100	413,100		413100	30,151.19	92.70%	5,271.41	8,762.00	33,641.78	91.86%		33,641.78	379,458.22	91.86%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	55,669.93	75.80%	55,669.93	16,624.32	16,624.32	92.77%		16,624.32	213,375.68	92.77%
1504	GROUP INSURANCE	400,000	400,000		400000	29,303.73	92.67%	0.00	0.00	29,303.73	92.67%		29,303.73	370,696.27	92.67%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	811.96	98.38%	690.99	0.00	120.97	99.76%		120.97	49,879.03	99.76%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	116,338.81	89.45%	62,034.33	25,386.32	79,690.80	92.78%	0.00	79,690.80	1,023,409.20	92.78%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	518,692.11	92.24%	130,942.43	139,922.32	527,672.00	92.11%	0.00	527,672.00	6,156,428.00	92.11%

JAN 93 unaudited
EP-BIREV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED January 31, 1993

15-Feb-93
04:44 PM

GL#	CATEGORY	1993 APPROPRIATION SRTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 1/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	87.72	99.78%	13.88	0.00	73.84	99.82%	1,680.27	1,754.11	38,245.89	95.61%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	87.72	99.78%	13.88	0.00	73.84	99.82%	1,680.27	1,754.11	38,245.89	95.61%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	88.40	99.67%	88.40	0.00	0.00	100.00%	1,702.90	1,702.90	25,297.10	93.69%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	661.54	92.65%	661.54	0.00	0.00	100.00%	0.00	0.00	9,000.00	100.00%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	620.88	98.26%	0.00	0.00	620.88	98.26%	2,231.80	2,852.68	32,767.32	91.99%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	3,873.13	91.45%	3,626.93	0.00	246.20	99.46%	1,630.84	1,877.04	43,410.84	95.86%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	69.95	ERR	0.00	0.00	69.95	ERR	6.95	76.90	(76.90)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	30.00	99.87%	0.00	0.00	30.00	99.87%	162.09	192.09	22,807.91	99.16%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	2,508.66	91.48%	2,010.59	0.00	498.07	98.31%	5,384.24	5,882.31	23,576.68	80.03%
2211	OTHER OPERATING SUPP M.E.C.	75,000	75,000	11,565.45	86565.45	1,872.74	97.84%	1,653.65	0.00	219.09	99.75%	15,149.39	15,368.48	71,196.97	82.25%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	9,725.30	96.25%	8,041.11	0.00	1,684.19	99.35%	26,268.21	27,952.40	231,479.92	89.23%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	2,662.72	88.93%	2,423.77	0.00	238.95	99.01%	2,317.08	2,556.03	21,491.37	89.37%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	227.61	96.88%	227.61	0.00	0.00	100.00%	337.23	337.23	6,962.77	95.38%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	2,890.33	90.78%	2,651.38	0.00	238.95	99.24%	2,654.31	2,893.26	28,454.14	90.77%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	12,703.35	96.16%	10,706.37	0.00	1,996.98	99.40%	30,602.79	32,599.77	298,179.95	90.14%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED January 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 1/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	0.00	100.00%	0.00	0.00	0.00	100.00%	7,200.00	7,200.00	2,800.00	28.00%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	900.00	55.00%	900.00	0.00	0.00	100.00%	0.00	0.00	2,000.00	100.00%
3103	LEGAL SERVICES	3,000	3,000		3000	20.00	99.33%	20.00	0.00	0.00	100.00%	0.00	0.00	3,000.00	100.00%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	5,000.00	100.00%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	1,303.95	91.31%	338.25	0.00	965.70	93.56%	0.00	965.70	14,034.30	93.56%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	1,165.00	93.92%	1,165.00	0.00	0.00	100.00%	1,079.00	1,079.00	18,071.00	94.37%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	3,388.95	93.74%	2,423.25	0.00	965.70	98.22%	8,279.00	9,244.70	44,905.30	82.93%
3201	TELEPHONE SERVICE	115,000	115,000		115000	10,673.17	90.72%	3,000.00	0.00	7,673.17	93.33%	0.00	7,673.17	107,326.83	93.33%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	10,007.44	90.18%	653.09	0.00	10,154.35	90.77%	0.00	10,154.35	99,845.65	90.77%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	219.02	95.62%	0.00	0.00	219.02	95.62%	0.00	219.02	4,780.98	95.62%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	0.00		0.00	0.00	0.00		0.00	0.00	15,000.00	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	1,483.85	96.70%	39.20	0.00	1,444.65	96.79%	0.00	1,444.65	43,555.35	96.79%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	23,183.48	92.01%	3,692.29	0.00	19,491.19	93.28%	0.00	19,491.19	270,508.81	93.28%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	4,500.00	100.00%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	5,500.00	100.00%
3401	INSURANCE	115,000	115,000		115000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	115,000.00	100.00%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	115,000.00	100.00%
3501	NATURAL GAS	173,000	173,000		173000	19,043.89	88.99%	1,594.95	0.00	17,448.94	89.91%	0.00	17,448.94	155,551.06	89.91%
3502	ELECTRICITY	470,000	470,000		470000	32,643.85	93.05%	6,604.10	0.00	26,039.75	94.46%	0.00	26,039.75	443,960.25	94.46%
3503	WATER & SEWER	21,000	21,000		21000	1,241.88	94.09%	1,023.15	0.00	218.73	98.96%	0.00	218.73	20,781.27	98.96%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	1,025.00	92.12%	0.00	0.00	1,025.00	92.12%	11,239.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	53,954.62	92.03%	9,222.20	0.00	44,732.42	93.39%	11,239.00	55,971.42	621,028.58	91.73%
									0.00						
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.85	77142.85	1,845.95	97.61%	415.43	0.00	1,430.52	98.15%	14,039.55	15,470.07	61,671.98	79.95%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	1,489.37	95.04%	1,489.37	0.00	0.00	100.00%	1,650.00	1,650.00	28,350.00	94.50%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	3,032.43	87.36%	448.00	0.00	2,584.43	89.23%	1,044.00	3,628.43	20,371.57	84.88%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	600.00	99.66%	600.00	0.00	0.00	100.00%	650.13	650.13	169,504.87	99.62%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	3,727.32	91.78%	2,932.64	0.00	794.68	98.25%	36,211.62	37,006.30	8,320.00	18.36%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	318.21	98.13%	225.23	0.00	92.98	99.45%	266.46	359.44	16,640.56	97.89%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	10,757.53	87.42%	1,738.01	0.00	9,019.52	89.45%	38,272.64	47,292.16	38,188.84	44.68%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	21,850.81	95.13%	7,928.68	0.00	13,922.13	96.90%	92,134.40	106,056.53	343,047.82	76.38%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	6,814.53	88.25%	2,662.17	0.00	4,152.36	92.84%	50,089.93	54,242.29	3,757.71	6.48%
	LEASING & RENTALS	58,000	58,000	0.00	58000	6,814.53	88.25%	2,662.17	0.00	4,152.36	92.84%	50,089.93	54,242.29	3,757.71	6.48%

JAN 93 unaudited
ER-01FEV93

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED January 31, 1993

16-Feb-93
03:20 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 1/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	11,518.48	4.01%	0.00	0.00	11,518.48	4.01%	0.00	11,518.48	481.52	4.01%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	100.00	100.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	10,820.37	89.69%	10,820.37	0.00	0.00	100.00%	12,000.00	12,000.00	93,000.00	88.57%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	22,338.85	89.21%	10,820.37	0.00	11,518.48	94.44%	12,000.00	23,518.48	183,581.52	88.64%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	131,531.24	92.91%	36,748.96	0.00	94,782.28	94.89%	173,742.33	268,524.61	1,587,329.74	85.53%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	99.00	99.94%	99.00	0.00	0.00	100.00%	50,231.10	50,231.10	114,123.00	69.44%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	1,502.00	99.65%	0.00	0.00	1,502.00	99.65%	96,429.02	97,931.02	335,018.00	77.38%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	520.50	95.67%	520.50	0.00	0.00	100.00%	11,027.61	11,027.61	1,000.00	8.31%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,350.00	55.02%	0.00	0.00	16,350.00	55.02%	429.95	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	18,471.50	97.14%	619.50	0.00	17,852.00	97.24%	158,117.68	175,969.68	469,711.05	72.75%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	45,417.80	97.47%	28,873.35	0.00	16,544.45	99.08%	306,344.36	322,888.81	1,474,541.96	82.04%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	34,761.04	89.24%	155.08	0.00	34,605.96	89.29%	9,304.85	43,910.81	279,170.09	86.41%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	3,049.08	98.13%	2,791.79	0.00	257.29	99.84%	17,452.60	17,709.89	145,046.41	89.12%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	4,987.08	94.46%	4,943.68	0.00	43.40	99.95%	65,200.00	65,243.40	24,764.60	27.51%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	88,215.00	96.34%	36,763.90	0.00	51,451.10	97.87%	398,301.81	449,752.91	1,963,523.06	81.36%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	106,686.50	96.51%	37,383.40	0.00	69,303.10	97.73%	556,419.49	625,722.59	2,433,234.11	79.54%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,598.77	11929698	769,613.20	93.55%	215,781.16	139,922.32	693,754.36	94.18%	760,764.61	1,454,518.97	10,475,171.80	87.81%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,598.77)	(485,566)	(616,629.74)		(161,155.16)	(86,735.21)	(542,289.79)		(760,764.61)	(1,454,519)	817,488.63	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

February 25, 1993)
)
RESOLUTION TO AWARD INVESTMENT) No. 1993-3
CASH MANAGEMENT CONTRACT)

WHEREAS, a public library may contract with a depository for the operation of an investment cash management system under IC 5-13-11; and

WHEREAS, the Allen County Public Library has advertised for proposals for an investment cash management system; and

WHEREAS, proposals from Summit Bank, Fort Wayne National Bank, and Lincoln National Bank, have been received and evaluated by the Board of Library Trustees of the Allen County Public Library; and

WHEREAS, the proposal of Summit Bank is judged to offer the most advantageous and cost-effective investment cash management services for the library's needs,

BE IT RESOLVED, that Summit Bank be, and is hereby selected to provide these services for the two year period ending December 31, 1994.

Adopted this 25th day of February, 1993.

Charles E. Olen
President

C. Shirley Gundersen
Secretary Pro Tempore

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims March 11, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $399,065.42 on March 11, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires				0.00
Payroll				
03/12/93	gross	202,240.59	net	144,832.97
03/12/93	Payroll taxes (electronic transfer)			58,316.63
Accounts Payable Check Batches:				
	(see "Check Report - Summary" for detail of total)			
Dated 03/10/93	#49689-49846			190,271.43
Dated 03/12/93	#49848-49850			4,502.39
Manual Checks(s)	#2990 change order			1,142.00
Less VOIDS:				0.00
Accounts Payable Check Batches Subtotal:				$195,915.82
Grand Total			$	$399,065.42

Mr. McMahan, Mr. Andorfer, Mr. Carmean, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
March 25, 1993
3:00 p.m. - Tecumseh Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of February 25, 1993, and meeting for approval of claims of March 11, 1993.

4. Financial report for February, 1993.

5. Approval of claims.

6. Report of director.

7. Committee reports.

8. Personnel.

9. Approval of application for state funds.

10. Ratification of Certificate of Completion and Addendum to Lease Between ACPL Bldg. Corp. and Allen County Public Library.

11. Other business.

12. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of March 25, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, March 25, 1993, at 3:00 p.m. at the Tecumseh Branch Library. Those present were Mr. Coleman presiding, Mr. Carmean, Mrs. Koehlinger, Mr. McMahan, Mrs. Riley, and Mr. Andorfer.

Absent: Ms. Knox.

On motion of Mr. Carmean, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mrs. Koehlinger, the minutes of the regular meeting of February 25, 1993, and the minutes of the approval of claims of March 11, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Andorfer, the financial report for February, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. Carmean, the claims were approved for payment.

Wires				$ 0.00
Payroll	03/26/93	gross 203,458.41	net	145,688.22
	03/26/93	Payroll taxes (electronic transfer)		58,779.64
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 03/26/93	#49852-50149		253,403.01
	Manual Check	#2991	change order	1,287.00

Less VOIDS:	0.00
Accounts Payable Check Batches Subtotal:	254,690.01
Grand Total	$ 459,157.87

REPORT OF DIRECTOR

The cooling system at main library will need major repairs, which were outlined in a memo sent to the board earlier. Repairs will need to be completed as quickly as possible on an emergency basis since warm weather will soon be upon us.

Mr. Krull attended a seminar in Chicago recently on the INTERNET, an international "network of networks" linking scientists, scholars, librarians and other users, and providing access to databases, library catalogs and a host of other electronic information resources. The ACPL recently gained access to the INTERNET and several staff members are learning how to navigate the network and tap its potential.

Patrick Jones, Tecumseh Branch Manager, presented a report on Opening Doors for Middle-Grades Readers.

Mr. Krull called on Mr. Fortriede who presented a report on library service statistics for the month of February and for the year to date.

PERSONNEL

On motion of Mr. Carmean, the following personnel actions were approved:

Appointments:			'93 bi-weekly
Matthew Wallace	Administrative Assistant Operations	#271	$ 636.80
Marc Fillers	Security Officer Dupont Branch	#523	$ 510.40

RATIFICATION OF CERTIFICATE OF COMPLETION AND ADDENDUM TO LEASE

Mr. McMahan moved the ratification of a Certificate of Completion and Addendum to Lease Between ACPL Bldg. Corp. and Allen County Public Library. The motion carried. The certificate will be filed with the other documents relating to the ACPL Bldg. Corp.

APPROVAL OF APPLICATION FOR STATE FUNDS

On motion of Mr. McMahan, the board approved an application for the

annual state distribution of funds to public libraries.

DISPOSAL OF 78 rpm PHONOGRAPH COLLECTION

Mr. McMahan moved the adoption of Resolution No. 1993-4, "Resolution to Approve Disposal of 78 rpm Phonograph Collection." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:41 p.m.

Charles E. Olem
President

Patricia E. Riley
Secretary

MODIFIED ACCRUAL
UNAUDITED
February 1993
COMB9302

ALLEN COUNTY PUBLIC LIBRARY

15-Mar-93

--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED February 28, 1993

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REV GIFT	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE Feb 28,1993	YEAR-TO-DATE Feb 29,1992
REVENUES:						
AUTO EXCISE TAX	0		0		0	0
REAL PROPERTY TAX LEVY	0		0		0	0
INTANGIBLES TAX & COIT	192,186		0		192,186	118,203
USER FEES	68,735				68,735	65,670
INTERGOVERNMENTAL REVENUE	1,013				1,013	0
PARKING FEES	17,583				17,583	17,824
GIFTS & DONATIONS	6	102			108	7,479
INTEREST	13,031				13,031	18,855
OTHER REVENUES & PROCEEDS	8,713		0		8,713	8,950
TOTAL REVENUES	301,267	102	0	0	301,369	236,981
EXPENDITURES--CURRENT:						
COMPENSATION & BENEFITS	1,009,408	0			1,009,408	983,942
SUPPLIES	37,145	0			37,145	22,989
PROFESSIONAL SERVICES	5,211	500			5,711	8,766
COMMUNICATION & TRANSPORTATION	41,630	0			41,630	33,329
INSURANCE	46,110				46,110	72,268
UTILITY SERVICES	78,375				78,375	98,571
REPAIRS & MAINTENANCE	40,691				40,691	70,570
LEASING & MISCELLANEOUS SERVICES	18,440	104			18,544	22,325
EXPENDITURES--CAPITAL OUTLAY:						
GENERAL FIXED ASSETS	47,217	0			47,217	77,954
LIBRARY MATERIALS	226,627	28			226,656	164,507
EXPENDITURES--DEBT SERVICE:						
CAPITAL LEASE PAYMENTS			362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS			162,500		162,500	147,500
INTEREST CHARGES--BONDS			90,425		90,425	94,644
TOTAL EXPENDITURES	1,550,854	632	614,979	0	2,166,465	2,074,774
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,249,587)	(531)	(614,979)	0	(1,865,096)	(1,837,793)
OTHER FINANCING SOURCES (USES):						
PROCEEDS OF DEBT ISSUES					0	0
OPERATING TRANSFERS IN	0		0	0	0	0
OPERATING TRANSFERS OUT	0		0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,249,587)	(531)	(614,979)	0	(1,865,096)	(1,837,793)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0			0	0
FUND BALANCES-February 28 '93	185,121	7,523	136,262	35,190	364,097	(133,881)

ALLEN COUNTY PUBLIC LIBRARY

COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS

AT February 28, 1993

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	FEB 28 1993	FEB 29 1992
ASSETS									
CASH ON DEPOSIT.....	4,126	1,523	263	190	1,113			7,214	100,879
CASH ON HAND.....	3,230							3,230	3,030
CASH WITH FISCAL AGENT.....			0					0	220
INVESTMENTS AT COST.....	2,031,780	6,000	136,000	35,000	194,819			2,403,599	2,251,319
TAXES DUE FROM COUNTY GOVERNMENT								0	0
ACCRUED INTEREST.....	1,528							1,528	868
DUE FROM OTHER GOVERNMENTS.....	0							0	0
DUE FROM OTHER FUNDS.....								0	0
ACCOUNTS RECEIVABLE.....	8,500							8,500	8,500
FIXED ASSETS:								0	0
LAND.....						1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS						14,617,804		14,617,804	14,613,804
FURNITURE AND EQUIPMENT.....						7,834,120		7,834,120	7,834,120
AVAILABLE IN DEBT SERVICE FUND..							136,263	136,263	87,572
AMT TO BE PROVIDED--RET OF DEBT.							9,856,237	9,856,237	10,367,428
AMT TO BE PROVIDED--VAC PAY LIAB							273,630	273,630	266,026
AMT AVAILABLE IN CAP PROJ FUND..							0	0	18,996
TOTAL ASSETS	2,049,163	7,523	136,263	35,190	195,932	24,116,693	10,266,130	36,806,894	37,217,531
LIABILITIES & FUND EQUITY									
LIABILITIES:									
ACCOUNTS PAYABLE.....	5						0	5	19,022
TEMPORARY LOANS/FINANCING.....	1,683,315							1,683,315	2,200,000
ACCRUED WAGES & BENEFITS.....	157,666						273,630	431,296	409,575
UNREMITTED WITHHOLDINGS.....	22,904							22,904	29,902
DEFERRED COMP PAYABLE.....					194,819			194,819	125,000
DUE TO OTHER FUNDS(& PLAC).....	151							151	0
CAPITAL LEASES PAYABLE.....							7,740,000	7,740,000	7,915,000
MATURED BONDS PAYABLE.....								0	0
MATURED INTEREST PAYABLE.....			0					0	220
G O BONDS & CAP LEASES PAYABLE..							2,252,500	2,252,500	2,540,000
TOTAL LIABILITIES	1,864,042	0	0	0	194,819	0	10,266,130	12,324,991	13,238,719
FUND EQUITY:									
INVESTMENT IN FIXED ASSETS.....						24,116,693		24,116,693	24,112,693
FUND BALANCES:								0	
RESERVED FOR ENCUMBRANCES..	638,108							638,108	989,160
RESERVED - ARBITRAGE REBATE.								0	18,956
RESTRICTED-SPECIAL REVENUE..		7,523						7,523	16,171
DESIGNATED FOR DEBT SERVICE.			136,263					136,263	87,572
UNRESERVED.....	(452,987)			35,190	1,113			(416,684)	(1,245,674)
TOTAL FUND EQUITY	185,121	7,523	136,263	35,190	1,113	24,116,693	0	24,481,903	[illegible]
TOTAL LIABILITIES & FUND EQUITY	2,049,163	7,523	136,263	35,190	195,932	24,116,693	10,266,130	[illegible]	[illegible]

FEB 93 unaudited
EP-02REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED February 28, 1993

12-Mar-93
02:36 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 2/28/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	0.00		0.00		0.00	100.00%			1,086,318.00	100.00%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	0.00		0.00		0.00	100.00%			8,696,782.00	100.00%
5103	INTANGIBLES TAX	91,372	91,372		91372	0.00		0.00		0.00	100.00%			91,372.00	100.00%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	192,186.00		0.00		192,186.00	80.78%			807,814.00	80.78%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	192,186.00		0.00	0.00	192,186.00	98.23%			10,682,286.00	98.23%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	26,256.86				26,256.86	82.50%			123,743.14	82.50%
5202	EXTENDED USE FEES	200,000	200,000		200000	42,334.76		0.00	0.00	42,334.76	78.83%			157,665.24	78.83%
5203	FAX FEES	0	0		0	143.40				143.40	ERR			(143.40)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	68,735.02		0.00	0.00	68,735.02	80.36%			281,264.98	80.36%
5301	FEDERAL OPERATING GRANTS	0	0		0	0.00				0.00				0.00	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00	97.83%			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50				(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	0.00				0.00				0.00	
	TOTAL GRANTS	46,653	46,653	0.00	46653	47,138.50		46,126.00	0.00	1,012.50	97.83%			45,640.50	97.83%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	7,084.46				7,084.46				(7,084.46)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	9,792.36				9,792.36				(9,792.36)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	506.48				506.48				(506.48)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	200.00		8,500.00	8,500.00	200.00				101,800.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	17,583.30		8,500.00	8,500.00	17,583.30	82.76%			84,416.70	82.76%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	6.47				6.47				(6.47)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	11,502.62		0.00	1,528.16	13,030.78	73.94%			36,969.22	73.94%
5701	ACPL PUBLICATIONS	0	0		0	1.50			0.00	1.50	ERR			(1.50)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	1,291.90				1,291.90	85.65%			7,708.10	85.65%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	3,565.70		0.00	0.00	3,565.70	70.29%			8,434.30	70.29%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	344.72				344.72	ERR			(344.72)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	3,509.03				3,509.03				(3,509.03)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	8,712.85		0.00	0.00	8,712.85	58.51%			12,287.15	58.51%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	345,864.76	96.98%	54,626.00	10,028.16	301,266.92	97.37%			11,142,858.08	97.37%

FEB 93 unaudited
ER-B2REV193

ALLEN COUNTY PU[illegible] LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED February 28, 1993

12-Mar-9[illegible]
03:3o PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 2/28/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
**	PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	531,305.78		52,259.90	87,794.33	566,840.21			566,840.21	3,653,159.79	
1102	SALARIED OVERTIME	0	0		0	1,789.52				1,789.52			1,789.52	(1,789.52)	
1103	SALARIED VACATION	0	0		0	26,338.13				26,338.13			26,338.13	(26,338.13)	
1104	SALARIED SICK PAY	0	0		0	19,337.74				19,337.74			19,337.74	(19,337.74)	
1105	SALARIED DISABILITY PAY	0	0		0	2,299.30				2,299.30			2,299.30	(2,299.30)	
1106	SALARIED HOLIDAY	0	0		0	15,182.42				15,182.42			15,182.42	(15,182.42)	
1107	SALARIED JURY DUTY	0	0		0	0.00				0.00			0.00	0.00	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	500.01				500.01			500.01	(500.01)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	9,312.87				9,312.87			9,312.87	(9,312.87)	
1110	SALARIED PREMIUM TIME	0	0		0	4,095.08				4,095.08			4,095.08	(4,095.08)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	350.14				350.14			350.14	(350.14)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	610,510.99	85.53%	52,259.90	87,794.33	646,045.42	84.69%	0.00	646,045.42	3,573,954.58	84.69%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	166,795.80		16,648.20	27,724.53	177,872.13			177,872.13	1,027,127.87	
1202	HOURLY OVERTIME	80,000	80,000		80000	745.69				745.69			745.69	79,254.31	
1203	HOURLY VACATION	0	0		0	7,174.04				7,174.04			7,174.04	(7,174.04)	
1204	HOURLY SICK PAY	0	0		0	794.01				794.01			794.01	(794.01)	
1205	HOURLY DISABILITY PAY	0	0		0	3,491.10				3,491.10			3,491.10	(3,491.10)	
1206	HOURLY HOLIDAY	0	0		0	3,855.24				3,855.24			3,855.24	(3,855.24)	
1207	HOURLY JURY DUTY	0	0		0	30.20				30.20			30.20	(30.20)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	304.22				304.22			304.22	(304.22)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	824.43				824.43			824.43	(824.43)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	184,014.73	85.68%	16,648.20	27,724.53	195,091.06	84.82%	0.00	195,091.06	1,089,908.94	84.82%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	0.00	100.00%			0.00	100.00%		0.00	65,000.00	100.00%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	11,689.18	-6.27%			11,689.18	-6.27%		11,689.18	(689.18)	-6.27%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00	.		0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	11,689.18	84.62%	0.00	0.00	11,689.18	84.62%	0.00	11,689.18	64,310.82	84.62%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	806,214.90	85.55%	68,908.10	115,518.86	852,825.66	84.72%	0.00	852,825.66	4,728,174.34	84.72%
1501	EMPLOYER FICA	413,100	413,100		413100	60,433.23	85.37%	5,271.41	8,837.19	63,999.01	84.51%		63,999.01	349,100.99	84.51%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	55,669.93	75.80%	55,669.93	33,310.31	33,310.31	85.52%		33,310.31	196,689.69	85.52%
1504	GROUP INSURANCE	400,000	400,000		400000	58,549.97	85.36%	0.00	0.00	58,549.97	85.36%		58,549.97	341,450.03	85.36%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	1,413.67	97.17%	698.99	0.00	722.68	98.55%		722.68	49,277.32	98.55%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	176,468.80	84.00%	62,034.33	42,147.50	156,581.97	85.81%	0.00	156,581.97	946,518.03	85.81%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	982,683.70	85.30%	130,942.43	157,666.36	1,009,407.63	84.90%	0.00	1,009,407.63	5,674,692.37	84.90%

FEB 93 unaudited
ER-02REV193

ALLEN COUNTY [illegible] LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED February 28, 1993

[illegible]
02:36 PM

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 2/28/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	2,476.05	93.81%	13.88	0.00	2,462.17	93.84%	571.07	3,033.24	36,966.76	92.42%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	2,476.05	93.81%	13.88	0.00	2,462.17	93.84%	571.07	3,033.24	36,966.76	92.42%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	4,058.35	84.97%	88.40	0.00	3,969.95	85.30%	1,270.32	5,240.27	21,759.73	80.59%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	1,300.23	85.55%	661.54	0.00	638.69	92.90%	0.00	638.69	8,361.31	92.90%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	2,844.49	92.01%	0.00	0.00	2,844.49	92.01%	0.00	2,844.49	32,775.51	92.01%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	5,610.46	87.61%	3,626.93	0.00	1,983.53	95.62%	5,484.90	7,468.43	37,819.45	83.51%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	301.31	ERR	0.00	0.00	301.31	ERR	0.00	301.31	(301.31)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	436.21	98.10%	0.00	0.00	436.21	98.10%	603.44	1,039.65	21,960.35	95.48%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	9,040.69	69.31%	2,010.59	0.00	7,030.10	76.14%	15,322.74	22,352.84	7,106.15	24.12%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	16,997.31	80.36%	1,653.65	0.00	15,343.66	82.28%	10,195.54	25,539.20	61,026.25	70.50%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	40,589.05	84.35%	8,041.11	0.00	32,547.94	87.45%	32,876.94	65,424.88	194,007.44	74.78%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	4,099.78	82.95%	2,423.77	0.00	1,676.01	93.03%	1,634.53	3,310.54	20,736.86	86.23%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	686.62	90.59%	227.61	0.00	459.01	93.71%	64.93	523.94	6,776.06	92.82%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	4,786.40	84.73%	2,651.38	0.00	2,135.02	93.19%	1,699.46	3,834.48	27,512.92	87.77%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	47,851.50	85.53%	10,706.37	0.00	37,145.13	88.77%	35,147.47	72,292.60	258,487.12	78.14%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED February 28, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 2/28/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	12,000	10,000	0.00	10000	1,882.50	81.18%	0.00	0.00	1,882.50	81.18%	6,000.00	7,882.50	2,117.50	21.18%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	900.00	55.00%	900.00	0.00	0.00	100.00%	0.00	0.00	2,000.00	100.00%
3103	LEGAL SERVICES	3,000	3,000		3000	60.00	98.00%	20.00	0.00	40.00	98.67%	0.00	40.00	2,960.00	98.67%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	103.00	97.94%	0.00	0.00	103.00	97.94%	120.00	223.00	4,777.00	95.54%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	2,579.59	82.80%	338.25	0.00	2,241.34	85.06%	0.00	2,241.34	12,758.66	85.06%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	2,104.50	89.01%	1,165.00	5.00	944.50	95.07%	729.00	1,673.50	17,476.50	91.26%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	7,629.59	85.91%	2,423.25	5.00	5,211.34	90.38%	6,849.00	12,060.34	42,089.66	77.73%
3201	TELEPHONE SERVICE	115,000	115,000		115000	17,531.10	84.76%	3,000.00	0.00	14,531.10	87.36%	0.00	14,531.10	100,468.90	87.36%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	21,891.08	80.10%	653.09	0.00	21,237.99	80.69%	0.00	21,237.99	88,762.01	80.69%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	243.24	95.14%	0.00	0.00	243.24	95.14%	0.00	243.24	4,756.76	95.14%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	0.00		0.00	0.00	0.00		0.00	0.00	15,000.00	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	5,656.46	87.43%	39.20	0.00	5,617.26	87.52%	0.00	5,617.26	39,382.74	87.52%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	45,321.88	84.37%	3,692.29	0.00	41,629.59	85.64%	0.00	41,629.59	248,370.41	85.64%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	4,500.00	100.00%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	5,500.00	100.00%
3401	INSURANCE	115,000	115,000		115000	46,110.00	59.90%	0.00	0.00	46,110.00	59.90%	0.00	46,110.00	68,890.00	59.90%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	46,110.00	59.90%	0.00	0.00	46,110.00	59.90%	0.00	46,110.00	68,890.00	59.90%
3501	NATURAL GAS	173,000	173,000		173000	38,774.69	77.59%	1,594.95	0.00	37,179.74	78.51%	0.00	37,179.74	135,820.26	78.51%
3502	ELECTRICITY	470,000	470,000		470000	44,357.96	90.56%	6,604.10	0.00	37,753.86	91.97%	0.00	37,753.86	432,246.14	91.97%
3503	WATER & SEWER	21,000	21,000		21000	2,414.34	88.50%	1,023.15	0.00	1,391.19	93.38%	0.00	1,391.19	19,608.81	93.38%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	2,050.00	84.23%	0.00	0.00	2,050.00	84.23%	10,214.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	87,596.99	87.06%	9,222.20	0.00	78,374.79	88.42%	10,214.00	88,588.79	588,411.21	86.91%
									0.00						
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	7,717.95	90.00%	415.43	0.00	7,302.52	90.53%	8,388.00	15,690.52	61,451.53	79.66%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	2,741.80	90.86%	1,489.37	0.00	1,252.43	95.83%	500.00	1,752.43	28,247.57	94.16%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	11,291.67	52.95%	448.00	0.00	10,843.67	54.82%	957.00	11,800.67	12,199.33	50.83%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	1,355.17	99.20%	680.00	0.00	675.17	99.60%	790.13	1,465.30	168,689.70	99.14%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	5,806.18	87.19%	2,932.64	0.00	2,873.54	93.66%	34,132.76	37,006.30	8,320.00	18.36%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	1,305.65	92.32%	225.23	0.00	1,080.42	93.64%	295.95	1,376.37	15,623.63	91.90%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	18,401.49	78.47%	1,738.01	0.00	16,663.48	80.51%	42,982.01	59,645.49	25,835.51	30.22%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	48,619.91	89.17%	7,928.68	0.00	40,691.23	90.94%	88,045.85	128,737.08	320,367.27	71.33%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3703	EQUIPMENT RENTAL/LEASING	55,000	55,000	0.00	50000	10,275.55	82.20%	2,662.17	0.00	7,613.38	86.87%	46,757.86	54,371.24	3,628.76	6.26%
	LEASING & RENTALS	55,000	55,000	0.00	50000	10,275.55	82.20%	2,662.17	0.00	7,613.38	86.87%	46,757.86	54,371.24	3,628.76	6.26%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED February 28, 1993

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 2/28/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	11,863.48	1.14%	0.00	0.00	11,863.48	1.14%	45.00	11,908.48	91.52	0.76%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	100.00	100.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	9,783.29	90.68%	10,820.37	0.00	(1,037.08)	100.99%	10,851.78	9,814.70	95,185.30	90.65%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	21,646.77	89.55%	10,820.37	0.00	10,826.40	94.77%	10,896.78	21,723.18	185,376.82	89.51%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	267,200.69	85.60%	36,748.96	5.00	230,456.73	87.58%	162,763.49	393,220.22	1,462,634.13	78.81%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	5,336.14	96.75%	99.00	0.00	5,237.14	96.81%	47,159.10	52,396.24	111,957.86	68.12%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	14,277.00	96.70%	0.00	0.00	14,277.00	96.70%	83,926.02	98,203.02	334,746.00	77.32%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	11,443.46	4.86%	520.50	0.00	10,922.96	9.18%	1,049.91	11,972.87	54.74	0.46%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	47,836.55	92.59%	619.50	0.00	47,217.05	92.69%	132,135.03	179,352.08	466,328.65	72.22%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	159,315.26	91.14%	28,873.35	0.00	130,441.91	92.74%	222,350.29	352,792.20	1,444,638.57	80.37%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	82,481.90	74.47%	155.08	0.00	82,326.82	74.52%	9,416.24	91,743.06	231,337.84	71.60%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	11,399.61	93.00%	2,791.79	0.00	8,607.82	94.71%	16,893.74	24,701.56	138,054.74	84.82%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	10,194.51	88.67%	4,943.68	0.00	5,250.83	94.17%	60,202.10	65,452.93	24,555.07	27.28%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	263,391.28	89.09%	36,763.90	0.00	226,627.38	90.61%	308,062.37	534,689.75	1,878,586.22	77.84%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	311,227.83	89.83%	37,383.40	0.00	273,844.43	91.05%	440,197.40	714,041.83	2,344,914.87	76.66%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	1,608,963.72	86.51%	215,781.16	157,671.36	1,550,853.92	87.00%	638,106.36	2,188,962.28	9,740,728.49	81.65%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(485,566)	(1,263,098.96)		(161,155.16)	(147,643.20)	(1,249,587.00)		(638,106.36)	(2,188,962)	1,402,129.59	

CERTIFICATE OF COMPLETION
- AND -
ADDENDUM TO LEASE

Between

ACPL BLDG. CORP.

- and -

ALLEN COUNTY PUBLIC LIBRARY

EXECUTED FEBRUARY 10, 1993

THIS CERTIFICATE OF COMPLETION AND ADDENDUM TO LEASE, entered into the 10th day of February, 1993, by and between ACPL Bldg. Corp., an Indiana Corporation, (hereinafter referred to as "Lessor") and the Allen County Public Library (hereinafter referred to as "Lessee"),

W I T N E S S E T H:

WHEREAS, Lessor and Lessee did enter into and execute a Lease of certain real estate in Allen County, Indiana, dated July 13, 1989, which Lease provides that Lessor would acquire and erect and lease a new branch in Aboite Township and in Washington Township and improvements by renovation and remodeling of the main branch of the Allen County Public Library ("Project"), and

WHEREAS, said Lease provides in Section 4.3 that completion of the construction and equipping shall be evidenced to the Library by the Lessor certifying as follows:

(i) construction and equipping have been substantially completed in accordance with the Plans and Specifications and all costs then due and payable in connection therewith have been paid.

(ii) construction and equipping have been substantially accomplished in such a manner as to conform with all applicable zoning, planning, building, environmental and other regulations of all governmental authorities having jurisdiction, and

(iii) construction and equipping have been substantially completed to Lessor's satisfaction so as to make the Project ready for occupancy and operation for the Lease Purposes. Said certificate shall also specify the date by which the three events occurred. Notwithstanding the foregoing, such certificate shall state that it is given without prejudice to any rights against third parties which then exist or may subsequently come into being, and

WHEREAS, Lessor does now certify to Lessee that as of January 12, 1991 said "Project" was completed and ready for occupancy, as required under Section 4.3 of said Lease, and

WHEREAS, said Lessee does now acknowledge that it has accepted said certification, has accepted possession thereof and has paid the first rental payment due after completion on January 12, 1991 and will pay the future rental

payments as set forth in said Lease, to pay such additional rentals as are set forth in said Lease (taxes, assessments, insurance and maintenance) and to perform all of the terms and conditions of said Lease.

NOW, THEREFORE, in consideration of the terms and conditions and the "Project" contemplated under that certain Lease by and between Lessor and Lessee dated July 13, 1989, the recitals set forth herein and the respective covenants of the parties, and other good and valuable consideration, it is agreed as follows, to-wit:

1. That the "Project" on the real estate described in the Lease by and between Lessor and Lessee dated July 13, 1989, is completed in accordance with the Plans and Specifications, and said "Project" has been certified by Lessor to Lessee to be ready for occupancy on January 12, 1991, (said date being on and the same as "Completion Date" as used in the Lease herein referred to by and between Lessor and Lessee). Lessee does now accept said certification and thereby Lessee does now accept occupancy of said "Project" pursuant to the terms and conditions of the Lease dated July 13, 1989 by and between Lessor and Lessee.

2. Based on the representations of the Lessor set forth herein, said "Project" having been certified as ready for occupancy and in consideration of the acceptance of the library buildings by Lessee, Lessor does hereby grant, bargain, convey and assign to Lessee, all of the Lessor's rights with the architect and engineer and with all contractors, subcontractors, materialmen, and suppliers who have furnished service and/or materials, together with all rights, remedies, actions or causes of action arising out of or in the course of erection of said "Project" which is the subject of the Lease, or the furnishing of service, materials, the issuing of bonds, guaranties or warranties, either expressed or implied, and any and all other rights that may have arisen, exist now, or may arise in the future out of or in the course of erection of the "Project." Lessee doe accept all such assignments and by such acceptance does hereby release Lessor from any and all further liability and responsibility in connection therewith.

3. The rent as provided for in Article I, Article III, Article V, and as set forth in Exhibit A of said Lease shall be due and payable on the 12th day of January and July of each year and the first installment shall be due on January 12, 1991.

4. The annual rent under Article I as modified is as set forth on Exhibit "A" attached hereto.

5. The terms and conditions of this Certificate of Completion and Addendum to Lease shall in no way limit or restrict the terms and conditions of the Lease dated July 13, 1989 and the terms and conditions hereof shall be interpreted as supplementary to said Lease.

EXECUTED THIS 10th day of February, 1993.

ACPL BLDG. CORP.

By: _____
W. Michael Horton, President

ATTEST:

_____
O. Roderick Wilson, Secretary

STATE OF INDIANA)
) SS:
COUNTY OF ALLEN)

Before me, a Notary Public in and for said County and State, personally appeared O. Roderick Wilson & W. Michael Horton, President and Secretary, respectively, of ACPL Bldg. Corp., personally known to me to be such officers, and acknowledged the execution of the foregoing Certificate of Completion and Addendum to Lease for and on behalf of said corporation.

WITNESS my hand and official seal this 10th day of February, 1993.

_____
Jenny L. Baker, Notary Public
Resident of Allen County, Indiana

My Commission Expires:

January 8, 1994

EXECUTED THIS 25th day of February, 1993.

ALLEN COUNTY PUBLIC LIBRARY

By: Charles E. Coleman
Charles E. Coleman President

ATTEST:

Patricia E. Riley
Patricia E. Riley Secretary

STATE OF INDIANA)
) SS:
COUNTY OF ALLEN)

Before me, a Notary Public in and for said County and State, personally appeared Charles E. Coleman and Patricia E. Riley, President and Secretary, respectively, of the Allen County Public Library, personally known to me to be such officers, and acknowledged the execution of the foregoing Certificate of Completion and Addendum to Lease for and on behalf of said corporation.

WITNESS my hand and official seal this 25th day of February, 1993.

Rosemary Rust
Notary Public
Resident of Allen County, Indiana

My Commission Expires: January 2, 1997

CONSENT

SUMMIT BANK, Trustee, does hereby consent to the execution of the above Certificate of Completion and Addendum to Lease.

SUMMIT BANK, Trustee

By: Roberta A. Jensen
Roberta A. Jensen, Trust Officer

STATE OF INDIANA)
) SS:
COUNTY OF ALLEN)

Before me, a Notary Public in and for said County and State, personally appeared Roberta A. Jensen of SUMMIT BANK, personally known to me to be such officer, and acknowledged the execution of the foregoing Certificate of Completion and Addendum to Lease for and on behalf of said corporation.

WITNESS my hand and official seal this 10 day of February, 1993.

Jenny L. Baker
Notary Public
Resident of Allen County, Indiana

My Commission Expires: 1/4/94

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

March 25, 1993)
)
RESOLUTION TO APPROVE DISPOSAL OF) No. 1993-4
78 rpm PHONOGRAPH COLLECTION)

WHEREAS, the Allen County Public Library owns a substantial quantity of 78 rpm phonograph records, and

WHEREAS, there is no public library purpose to be served by keeping this collection, and

WHEREAS, through discussions with knowledgeable persons it has been determined that the estimated net realizable value of said 78 rpm phonograph collection is less than $5,000,

RESOLVED, by the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the said 78 rpm phonograph records are hereby declared to be surplus and no longer needed for library purposes, and further

RESOLVED, that the director be, and is hereby authorized to enter into an agreement with a record dealer/broker to dispose of said records on terms acceptable to the library, as determined by the director.

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims April 9, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $387,270.14 on April 9, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires				0.00
Payroll				
04/09/93	gross	203,374.93	net	145,702.50
04/09/93	Payroll taxes (electronic transfer)			58,704.02
Accounts Payable Check Batches:				
	(see "Check Report - Summary" for detail of total)			
Dated 04/09/93	#50151-50277			181,518.62
Manual Checks(s)	#2992 change order			1,345.00
Less VOIDS:				0.00
Accounts Payable Check Batches Subtotal:				$182,863.62
Grand Total			$	$387,270.14

Mr. Coleman, Mr. Andorfer, Mrs. Riley, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of April 15, 1993, in Special Session

The Board of Library Trustees of the Allen County Public Library met in special session on Thursday, April 15, 1993, at 9:00 a.m. in Room 4 of the main library for the purpose of considering repairs to the main library's cooling system. Those present were Dr. Coleman presiding, Mr. Mrs. Riley, Mrs. Koehlinger, and Mr. Andorfer. Absent: Mr. McMahan, Ms. Knox, Mr. Carmean.

Lee Nitsche, consulting engineer retained to evaluate the cooling system problems, reported on his findings and proposed solutions to the problems. After discussion, Mr. Andorfer moved the adoption of Resolution No. 1993-5. The motion carried and the resolution so adopted is appended to and made a part of these minutes.

The meeting adjourned at 9:55 a.m.

Charles E. Cole
President

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

April 15, 1993	)	
	)	
RESOLUTION AUTHORIZING REPAIRS TO THE	)	No. 1993-5
MAIN LIBRARY'S COOLING SYSTEM AND	)	
DECLARING AN EMERGENCY WITH RESPECT	)	
TO THE SAME	)	

WHEREAS, extensive repairs need to be made to the cooling system at the main library, and

WHEREAS, if these repairs are not made immediately, rising temperatures and humidity will make the main library unsuitable for occupancy by staff and patrons, and for the proper storage of library materials,

RESOLVED, by the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that an emergency is hereby declared to exist, and that the library administration is hereby authorized to obtain the services of qualified architects, engineers, contractors, and other persons required to perform the necessary repairs, without advertising for bids.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
April 22, 1993
3:00 p.m. - Aboite Branch Library

1. Roll call.
2. Adoption of the agenda.
3. Approval of minutes - regular meeting of March 25, 1993, and meeting for approval of claims of April 9, 1993.
4. Financial report for March, 1993.
5. Approval of claims.
6. Report of director.
7. Committee reports.
8. Personnel.
9. Proposed joint promotional activity.
10. Other business.
11. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of April 22, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, April 22, 1993, at 3:00 p.m. at the Aboite Branch Library. Those present were Mrs. Koehlinger presiding, Mr. Carmean, Mr. Andorfer, Mr. McMahan, and Mrs. Riley.

Absent: Dr. Coleman, Ms. Knox.

On motion of Mr. Carmean, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. McMahan, the minutes of the regular meeting of March 25, 1993, the minutes of the approval of claims of April 9, 1993, and the minutes of the Special Meeting on April 15, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Andorfer, the financial report for March, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires				$ 0.00
Payroll	04/23/93	gross 202,818.33	net	145,648.54
	04/23/93	Payroll taxes (electronic transfer)		58,682.19
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 04/23/93	#50279-50572		267,598.82
	Dated 04/23/93	#50574-50580		3,195.73

Manual Check	#2993	change order	1,136.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			271,930.55
Grand Total			$ 476,261.28

REPORT OF DIRECTOR

Cheryl Hackworth reported on two awards given to the ACPL by the Library Public Relations Council in their annual competition. The ACPL received two of the fifty awards given. Awards were received for publicity materials promoting the 1992 ACPL Storytelling Festival and for the latest in a series of "pathfinders" or guides to genealogical research material.

Mr. Fortriede presented a report on library service statistics for the month of March and for the year to date.

Mr. Krull asked the board to consider rescheduling the June regular meeting so that he can attend a preconference on setting up a fee-based information service, to be held prior to the annual conference of the American Library Association in June. The board agreed to reschedule the June meeting to Tuesday, June 22, at 3:00 p.m.

Emergency repairs to the main library cooling system are proceeding, with the library's consulting engineer refining specifications and obtaining price quotes pursuant to the board's emergency authorization.

All library facilities will be closed on Friday, May 18, 1993 Staff Development Day.

JOINT PROMOTIONAL ACTIVITIES

On motion of Mr. McMahan the board approved the following joint promotional activities: (1) sponsorship by Atz Ice Cream Company of an Old Fashioned Ice Cream Social as the final activity of the 1993 Summer Reading Program, and (2) a live broadcast of the WAJI "Magic" Mark Evans morning radio show to be simulcast on public access TV cable Channel 10.

RESOLUTION TO ENLARGE PARTICIPATION IN PERF

Mr. McMahan moved the adoption of Resolution No. 1993-6, "Resolution Electing to Enlarge Participation in the Public Employees' Retirement

Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:39 p.m.

Charles C. Colena
President

Patricia E. Riley
Secretary

March 1993 - UNAUDITED
COMB0393

15-Apr-93

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT March 31, 1993

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	MAR 31 1993	MAR 31 1992
ASSETS									
CASH ON DEPOSIT.....	18,837	958	263	190	1,281			21,528	62,243
CASH ON HAND.....	2,302							2,302	3,691
CASH WITH FISCAL AGENT.....			0					0	220
INVESTMENTS AT COST.....	1,335,818	6,000	136,000	35,000	194,819			1,707,637	1,709,152
TAXES DUE FROM COUNTY GOVERNMENT								0	0
ACCRUED INTEREST.....	2,931							2,931	0
DUE FROM OTHER GOVERNMENTS.....	0							0	0
DUE FROM OTHER FUNDS.....								0	0
ACCOUNTS RECEIVABLE.....	8,500							8,500	8,500
FIXED ASSETS:								0	0
LAND.....						1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS						14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT.....						7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND..							136,263	136,263	87,572
AMT TO BE PROVIDED--RET OF DEBT.							9,856,237	9,856,237	10,367,428
AMT TO BE PROVIDED--VAC PAY LIAB							283,810	283,810	266,026
AMT AVAILABLE IN CAP PROJ FUND..							0	0	19,061
TOTAL ASSETS	1,368,388	6,958	136,263	35,190	196,100	24,137,384	10,276,310	36,156,593	36,636,586
LIABILITIES & FUND EQUITY									
LIABILITIES:									
ACCOUNTS PAYABLE.....	0						0	0	19,061
TEMPORARY LOANS/FINANCING.....	1,683,315							1,683,315	2,200,000
ACCRUED WAGES & BENEFITS.....	222,149						283,810	505,959	471,020
UNREMITTED WITHHOLDINGS.....	34,112							34,112	39,215
DEFERRED COMP PAYABLE.....					194,819			194,819	125,000
DUE TO OTHER FUNDS(& PLAC).....	285							285	0
CAPITAL LEASES PAYABLE.....							7,740,000	7,740,000	7,915,000
MATURED BONDS PAYABLE.....								0	0
MATURED INTEREST PAYABLE.....			0					0	220
G O BONDS & CAP LEASES PAYABLE..							2,252,500	2,252,500	2,540,000
TOTAL LIABILITIES	1,939,862	0	0	0	194,819	0	10,276,310	12,410,991	13,309,516
FUND EQUITY:									
INVESTMENT IN FIXED ASSETS.....						24,137,384		24,137,384	24,112,693
FUND BALANCES:								0	
RESERVED FOR ENCUMBRANCES..	816,105							816,105	1,053,674
RESERVED - ARBITRAGE REBATE.								0	19,061
RESTRICTED-SPECIAL REVENUE..		6,958						6,958	14,219
DESIGNATED FOR DEBT SERVICE.			136,263					136,263	87,572
UNRESERVED.....	(1,387,579)			35,190	1,281			(1,351,108)	(1,960,146)
TOTAL FUND EQUITY	(571,474)	6,958	136,263	35,190	1,281	24,137,384	0	23,745,602	23,327,073
TOTAL LIABILITIES & FUND EQUITY	1,368,388	6,958	136,263	35,190	196,100	24,137,384	10,276,310	36,156,593	36,636,589

MODIFIED ACCRUAL
UNAUDITED
March 1993
COMR9303

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED March 31, 1993

15-Apr-93

	GOVERNMENTAL FUND TYPES				TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REV GIFT	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE Mar 31,1993	YEAR-TO-DATE Mar 31,1992
REVENUES:						
AUTO EXCISE TAX	0		0		0	0
REAL PROPERTY TAX LEVY	0		0		0	0
INTANGIBLES TAX & COIT	287,517		0		287,517	177,304
USER FEES	111,571				111,571	103,599
INTERGOVERNMENTAL REVENUE	10,569				10,569	40,321
PARKING FEES	26,447				26,447	26,531
GIFTS & DONATIONS	16	455			471	7,767
INTEREST	18,616				18,616	27,411
OTHER REVENUES & PROCEEDS	13,809		0		13,809	13,050
TOTAL REVENUES	468,544	455	0	0	468,999	395,982
EXPENDITURES--CURRENT:						
COMPENSATION & BENEFITS	1,539,577	0			1,539,577	1,489,480
SUPPLIES	74,787	0			74,787	52,881
PROFESSIONAL SERVICES	9,237	500			9,737	13,284
COMMUNICATION & TRANSPORTATION	67,927	0			67,927	54,183
INSURANCE	61,776				61,776	72,268
UTILITY SERVICES	132,105				132,105	145,929
REPAIRS & MAINTENANCE	117,546				117,546	99,258
LEASING & MISCELLANEOUS SERVICES	30,965	104			31,069	47,785
EXPENDITURES--CAPITAL OUTLAY:						
GENERAL FIXED ASSETS	91,287	0			91,287	81,770
LIBRARY MATERIALS	354,520	946			355,466	309,125
EXPENDITURES--DEBT SERVICE:						
CAPITAL LEASE PAYMENTS			362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS			162,500		162,500	147,500
INTEREST CHARGES--BONDS			90,425		90,425	94,644
TOTAL EXPENDITURES	2,479,727	1,550	614,979	0	3,096,256	2,885,516
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,011,182)	(1,096)	(614,979)	0	(2,627,257)	(2,489,534)
OTHER FINANCING SOURCES (USES):						
PROCEEDS OF DEBT ISSUES					0	0
OPERATING TRANSFERS IN	0		0	0	0	0
OPERATING TRANSFERS OUT	0		0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,011,182)	(1,096)	(614,979)	0	(2,627,257)	(2,489,534)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0			0	0
FUND BALANCES-March 31 '93	(576,474)	6,958	136,262	35,190	(398,064)	(785,622)

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED March 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 3/31/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	0.00		0.00		0.00	100.00%			1,086,318.00	100.00%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	0.00		0.00		0.00	100.00%			8,696,782.00	100.00%
5103	INTANGIBLES TAX	91,372	91,372		91372	0.00		0.00		0.00	100.00%			91,372.00	100.00%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	287,516.83		0.00		287,516.83	71.25%			712,483.17	71.25%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	287,516.83		0.00	0.00	287,516.83	97.36%			10,586,955.17	97.36%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	44,340.78				44,340.78	70.44%			105,659.22	70.44%
5202	EXTENDED USE FEES	200,000	200,000		200000	66,998.92		0.00	0.00	66,998.92	66.50%			133,001.08	66.50%
5203	FAX FEES	0	0		0	231.45				231.45	ERR			(231.45)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	111,571.15		0.00	0.00	111,571.15	68.12%			238,428.85	68.12%
5301	FEDERAL OPERATING GRANTS	0	0		0	9,556.26				9,556.26				(9,556.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00	97.83%			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50				(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	0.00				0.00				0.00	
	TOTAL GRANTS	46,653	46,653	0.00	46653	56,694.76		46,126.00	0.00	10,568.76	77.35%			36,084.24	77.35%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	11,288.71				11,288.71				(11,288.71)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	13,999.01				13,999.01				(13,999.01)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	758.88				758.88				(758.88)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	400.00		8,500.00	8,500.00	400.00				101,600.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	26,446.60		8,500.00	8,500.00	26,446.60	74.07%			75,553.40	74.07%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	16.24				16.24				(16.24)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	15,684.62		0.00	2,931.25	18,615.87	62.77%			31,384.13	62.77%
5701	ACPL PUBLICATIONS	0	0		0	1.50			0.00	1.50	ERR			(1.50)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	1,980.60				1,980.60	77.99%			7,019.40	77.99%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	5,374.73		0.00	0.00	5,374.73	55.21%			6,625.27	55.21%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	860.88				860.88	ERR			(860.88)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	5,591.30				5,591.30				(5,591.30)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	13,809.01		0.00	0.00	13,809.01	34.24%			7,190.99	34.24%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	511,739.21	95.53%	54,626.00	11,431.25	468,544.46	95.91%			10,975,580.54	95.91%

MAR 93 unaudited
ER-03REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED March 31, 1993

14-Apr-93
03:25 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 3/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
	** PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	888,345.53		52,259.90	121,443.93	877,529.56			877,529.56	3,342,470.44	
1102	SALARIED OVERTIME	0	0		0	2,392.14				2,392.14			2,392.14	(2,392.14)	
1103	SALARIED VACATION	0	0		0	39,087.12				39,087.12			39,087.12	(39,087.12)	
1104	SALARIED SICK PAY	0	0		0	30,036.81				30,036.81			30,036.81	(30,036.81)	
1105	SALARIED DISABILITY PAY	0	0		0	3,204.62				3,204.62			3,204.62	(3,204.62)	
1106	SALARIED HOLIDAY	0	0		0	15,182.42				15,182.42			15,182.42	(15,182.42)	
1107	SALARIED JURY DUTY	0	0		0	0.00				0.00			0.00	0.00	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	929.12				929.12			929.12	(929.12)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	13,554.95				13,554.95			13,554.95	(13,554.95)	
1110	SALARIED PREMIUM TIME	0	0		0	6,143.33				6,143.33			6,143.33	(6,143.33)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	937.57				937.57			937.57	(937.57)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	919,813.61	78.20%	52,259.90	121,443.93	988,997.64	76.56%	0.00	988,997.64	3,231,002.36	76.56%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	252,617.14		16,648.20	38,350.71	274,319.65			274,319.65	930,680.35	
1202	HOURLY OVERTIME	80,000	80,000		80000	1,199.84				1,199.84			1,199.84	78,800.16	
1203	HOURLY VACATION	0	0		0	9,257.98				9,257.98			9,257.98	(9,257.98)	
1204	HOURLY SICK PAY	0	0		0	1,000.09				1,000.09			1,000.09	(1,000.09)	
1205	HOURLY DISABILITY PAY	0	0		0	7,257.28				7,257.28			7,257.28	(7,257.28)	
1206	HOURLY HOLIDAY	0	0		0	4,270.38				4,270.38			4,270.38	(4,270.38)	
1207	HOURLY JURY DUTY	0	0		0	143.45				143.45			143.45	(143.45)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	373.22				373.22			373.22	(373.22)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	864.09				864.09			864.09	(864.09)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	276,983.47	78.44%	16,648.20	38,350.71	298,685.98	76.76%	0.00	298,685.98	986,314.02	76.76%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	0.00	100.00%			0.00	100.00%		0.00	65,000.00	100.00%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	15,784.25	-42.77%			15,784.25	-42.77%		15,784.25	(4,784.25)	-42.77%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	15,784.25	79.34%	0.00	0.00	15,784.25	79.34%	0.00	15,784.25	60,295.75	79.34%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	1,212,581.33	78.27%	68,908.10	159,794.64	1,303,387.87	76.65%	0.00	1,303,387.87	4,277,612.13	76.65%
1501	EMPLOYER FICA	413,100	413,100		413100	90,767.54	78.03%	5,271.41	12,224.29	97,720.42	76.34%		97,720.42	315,379.58	76.34%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	55,669.93	75.80%	55,669.93	50,130.45	50,130.45	78.20%		50,130.45	179,869.55	78.20%
1504	GROUP INSURANCE	400,000	400,000		400000	86,421.31	78.39%	0.00	0.00	86,421.31	78.39%		86,421.31	313,578.69	78.39%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	2,608.07	94.78%	698.99	0.00	1,917.08	96.17%		1,917.08	48,082.92	96.17%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	235,868.85	78.62%	62,034.33	62,354.74	236,189.26	78.59%	0.00	236,189.26	866,910.74	78.59%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	1,448,370.18	78.33%	130,942.43	222,149.38	1,539,577.13	76.97%	0.00	1,539,577.13	5,144,522.87	76.97%

ALLEN [illegible]TY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED March 31, 1993

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 3/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	6,755.11	83.11%	13.88	0.00	6,741.23	83.15%	2,213.29	8,954.52	31,045.48	77.61%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	6,755.11	83.11%	13.88	0.00	6,741.23	83.15%	2,213.29	8,954.52	31,045.48	77.61%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	5,376.09	80.09%	88.40	0.00	5,288.49	80.41%	1,960.93	7,249.42	19,750.58	73.15%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	1,924.10	78.62%	661.54	0.00	1,262.56	85.97%	0.00	1,262.56	7,737.44	85.97%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	2,982.03	91.63%	0.00	0.00	2,982.03	91.63%	4,964.90	7,946.93	27,673.07	77.69%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.00	45287.00	12,091.79	73.30%	3,626.93	0.00	8,464.86	81.31%	1,631.38	10,096.24	35,191.64	77.71%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	301.31	ERR	0.00	0.00	301.31	ERR	0.00	301.31	(301.31)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	600.39	97.39%	0.00	0.00	600.39	97.39%	8,022.27	8,622.66	14,377.34	62.51%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	24,397.28	17.18%	2,010.59	0.00	22,386.69	24.01%	2,590.38	24,977.07	4,481.92	15.21%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	25,424.35	70.63%	1,653.65	0.00	23,770.70	72.54%	23,503.63	47,274.33	39,291.12	45.39%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	73,098.14	71.82%	8,041.11	0.00	65,057.03	74.92%	42,673.49	107,730.52	151,701.80	58.47%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	4,774.94	80.14%	2,423.77	0.00	2,351.17	90.22%	1,828.05	4,179.22	19,868.18	82.62%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	864.84	88.15%	227.61	0.00	637.23	91.27%	888.34	1,525.57	5,774.43	79.10%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	5,639.78	82.01%	2,651.38	0.00	2,988.40	90.47%	2,716.39	5,704.79	25,642.61	81.80%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	85,493.03	74.15%	10,706.37	0.00	74,786.66	77.39%	47,603.17	122,389.83	208,389.89	63.00%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED March 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 3/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	3,777.50	62.23%	0.00	0.00	3,777.50	62.23%	5,400.00	9,177.50	822.50	8.23%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	900.00	55.00%	900.00	0.00	0.00	100.00%	0.00	0.00	2,000.00	100.00%
3103	LEGAL SERVICES	3,000	3,000		3000	140.00	95.33%	20.00	0.00	120.00	96.00%	0.00	120.00	2,880.00	96.00%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	203.00	95.94%	0.00	0.00	203.00	95.94%	120.00	323.00	4,677.00	93.54%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	3,930.26	73.80%	338.25	0.00	3,592.01	76.05%	0.00	3,592.01	11,407.99	76.05%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	2,709.50	85.85%	1,165.00	0.00	1,544.50	91.93%	729.00	2,273.50	16,876.50	88.13%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	11,660.26	78.47%	2,423.25	0.00	9,237.01	82.94%	6,249.00	15,486.01	38,663.99	71.48%
3201	TELEPHONE SERVICE	115,000	115,000		115000	26,427.69	77.02%	3,000.00	0.00	23,427.69	79.63%	0.00	23,427.69	91,572.31	79.63%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	32,829.29	70.16%	653.09	0.00	32,176.20	70.75%	0.00	32,176.20	77,823.80	70.75%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	859.24	82.82%	0.00	0.00	859.24	82.82%	0.00	859.24	4,140.76	82.82%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	250.00		0.00	0.00	250.00		60.19	310.19	14,689.81	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	11,252.97	74.99%	39.20	0.00	11,213.77	75.00%	0.00	11,213.77	33,786.23	75.00%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	71,619.19	75.30%	3,692.29	0.00	67,926.90	76.58%	60.19	67,987.09	222,012.91	76.56%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	4,500.00	100.00%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	5,500.00	100.00%
3401	INSURANCE	115,000	115,000		115000	61,776.00	46.28%	0.00	0.00	61,776.00	46.28%	0.00	61,776.00	53,224.00	46.28%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	61,776.00	46.28%	0.00	0.00	61,776.00	46.28%	0.00	61,776.00	53,224.00	46.28%
3501	NATURAL GAS	173,000	173,000		173000	57,563.54	66.73%	1,594.95	0.00	55,968.59	67.65%	0.00	55,968.59	117,031.41	67.65%
3502	ELECTRICITY	470,000	470,000		470000	77,049.56	83.61%	6,604.10	0.00	70,445.46	85.01%	0.00	70,445.46	399,554.54	85.01%
3503	WATER & SEWER	21,000	21,000		21000	3,638.69	82.67%	1,023.15	0.00	2,615.54	87.55%	0.00	2,615.54	18,384.46	87.55%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	3,075.00	76.35%	0.00	0.00	3,075.00	76.35%	9,189.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	141,326.79	79.12%	9,222.20	0.00	132,104.59	80.49%	9,189.00	141,293.59	535,706.41	79.13%
									0.00						
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	13,546.40	82.44%	415.43	0.00	13,130.97	82.98%	1,972.50	15,103.47	62,038.58	80.42%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	11,225.00	62.58%	1,489.37	0.00	9,735.63	67.55%	4,018.00	13,753.63	16,246.37	54.15%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	20,867.31	13.05%	448.00	0.00	20,419.31	14.92%	18,395.00	38,814.31	(14,814.31)	-61.73%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	38,972.41	77.10%	680.00	0.00	38,292.41	77.50%	87,380.00	125,672.41	44,482.59	26.14%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	10,324.37	77.22%	2,932.64	0.00	7,391.73	83.69%	29,614.57	37,006.30	8,320.00	18.36%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	1,524.50	91.03%	225.23	0.00	1,299.27	92.36%	662.38	1,961.65	15,038.35	88.46%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	29,015.04	66.06%	1,738.01	0.00	27,277.03	68.09%	44,320.85	71,597.88	13,883.12	16.24%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	125,475.03	72.06%	7,928.68	0.00	117,546.35	73.83%	186,363.30	303,909.65	145,194.70	32.33%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	15,693.97	72.94%	2,662.17	0.00	13,031.80	77.53%	41,589.44	54,621.24	3,378.76	5.83%
	LEASING & RENTALS	58,000	58,000	0.00	58000	15,693.97	72.94%	2,662.17	0.00	13,031.80	77.53%	41,589.44	54,621.24	3,378.76	5.83%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED March 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBIC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 3/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	11,863.48	1.14%	0.00	0.00	11,863.48	1.14%	45.00	11,908.48	91.52	0.76%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	100.00	100.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	185,000	185,000	0.00	185000	16,890.40	83.91%	10,820.37	0.00	6,070.03	94.22%	10,028.47	16,098.50	88,901.50	84.67%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	28,753.88	86.12%	10,820.37	0.00	17,933.51	91.34%	10,073.47	28,006.98	179,073.02	86.48%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	456,305.12	75.41%	36,748.96	0.00	419,556.16	77.39%	253,524.40	673,080.56	1,182,773.79	63.73%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	46,379.26	71.78%	99.00	0.00	46,280.26	71.84%	11,975.75	58,256.01	106,098.09	64.55%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	17,304.00	96.00%	0.00	0.00	17,304.00	96.00%	83,729.02	101,033.02	331,916.00	76.66%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	11,443.46	4.86%	520.50	0.00	10,922.96	9.18%	3,756.75	14,679.71	(2,652.10)	-22.05%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	91,906.67	85.77%	619.50	0.00	91,287.17	85.86%	99,461.52	190,748.69	454,932.04	70.46%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	259,259.84	85.58%	28,873.35	0.00	230,386.49	87.18%	332,113.83	562,500.32	1,234,930.45	68.71%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	90,672.21	71.94%	155.08	0.00	90,517.13	71.98%	8,902.94	99,420.07	223,660.83	69.23%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	27,425.36	83.15%	2,791.79	0.00	24,633.57	84.86%	17,958.61	42,592.18	120,164.12	73.83%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	13,926.20	84.53%	4,943.68	0.00	8,982.52	90.02%	56,540.32	65,522.84	24,485.16	27.20%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	391,283.61	83.79%	36,763.90	0.00	354,519.71	85.31%	415,515.70	770,035.41	1,643,240.56	68.09%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	483,190.28	84.20%	37,383.40	0.00	445,806.88	85.43%	514,977.22	960,784.10	2,098,172.60	68.59%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	2,473,358.61	79.27%	215,781.16	222,149.38	2,479,726.83	79.21%	816,184.79	3,295,831.62	8,633,859.15	72.37%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(485,566)	(1,961,619.40)		(161,155.16)	(210,718.13)	(2,011,182.37)		(816,184.79)	(3,295,832)	2,341,721.39	

Resolution 1993-6

A

RESOLUTION ELECTING TO ENLARGE PARTICIPATION IN
THE PUBLIC EMPLOYEES' RETIREMENT FUND

D. AS, the Board of Library Trustees is the governing body of
e Allen County Public Library in Allen County
the State of Indiana, and

HEREAS, the actuary for the Public Employees' Retirement Fund has furnished such
overning body with certain cost estimates to become a participant in such Fund as
stablished by the Acts of 1945, Chapter 340, and all Acts amendatory and
upplemental thereto and

HEREAS, such governing body is fully cognizant that the percentage of cost of gross
nnual payroll of covered employees has been set at 5.25 % and $ -0-
the actuary of the Fund, and that at five year intervals, or more often if
irected by the Board of Trustees of the Public Employees' Retirement Fund, the
ctuary will review the status of the employees covered and shall adjust the cost
ercentage accordingly so that the FUND will remain on an actuarially sound basis,
nd

HEREAS, such governing body acknowledges its liability and that, pursuant to law,
t and its successors in office, must appropriate sufficient funds each year to
etire the employees' prior service liability in an orderly manner and also fund the
urrent cost accruing annually.

OW THEREFORE, BE IT ORDAINED by the governing body of the Allen County Public
Library in Allen County,
n the State of Indiana:

ECTION ONE: The Allen County Public Library elects to enlarge its
articipation in the Public Employees' Retirement Fund by including additional
lasses of employees as stated below in the coverage under Chapter 340 of the Acts
f 1945, all Acts amendatory and supplemental thereto. This agreement supplements
he original dated July 1, 1946.

ECTION TWO: The Allen County Public Library agrees to make the required
ontributions under the Public Employees' Retirement Fund Act, which is the Act of
1945, Chapter 340, and all Acts amendatory thereof and supplemental thereto,
including specifically the Acts of 1955, Chapter 329, commonly designated as "The
Indiana Public Employees' Social Security Integration and Supplemental Retirement
Benefit Act."

SECTION THREE: The positions listed on Appendix A are declared to be covered by the
Fund.

SECTION FOUR: It is hereby declared that none of the classifications or positions
specified in Section Three are compensated on a fee basis or of an emergency nature,
or in a part-time category.

SECTION FIVE: The active participating membership of the Reserves Coordinator,
position number 371 shall begin on July 11, 1993

SECTION SIX: This Resolution shall be in full force and effect from date of passage
upon approval of the Board of Trustees of the Public Employees' Retirement Fund
of Indiana, except that active participating membership shall begin on the date set
forth in Section Five.

SIGNATURES OF GOVERNING BODY

Dated this 22nd day of
April, 1993

By: Mary Kohlenger
Chairman

Jean McMahan

John Lamm

E. Shirley Ardinger

Patricia E. Riley

APPENDIX A

The following positions are covered by the attached resolution dated February 25, 1993.

Reserves coordinator #371

UNIT NAME Allen County Public Library

ADDRESS 90[illegible] Webster St., P.O. Box 2270
Fort Wayne, IN 46801-2270

TELEPHONE NO. (219) 424-7241, ext.2226

CONTACT NAME Charlene Holly

NEW UNIT na

ENLARGEMENT ✓ ACCOUNT 410

** PRIOR SERVICE CREDIT DATE na

Employee Name	Social Security Number	Position Name/ Number	Sex	Date of Birth	Present Annual Salary	**Number Yrs.& Mos. From Prior Service Credit Date Thru	Total Service With Current Employer In This Full-time Position thru 6/30/93	Enter Past 5 Years Salary on Back
1. Susan Buschur	301-40-4965	Reserves coordinator	F	05/24/47	$13,051.07		8.5 months	NA
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

S COLUMN SHOULD NOT BE COMPLETED UNLESS YOU HAVE FILLED IN THE PRIOR SERVICE CREDIT DATE IN THE RIGHT HAND CORNER OF THIS FORM. IF A PRIOR VICE CREDIT DATE IS CHOSEN, THIS MEANS YOU WILL NOT BE GIVING YOUR EMPLOYEES CREDIT FOR SERVICE FROM THE ACTUAL BEGINNING DATE OF FULL TIME OYMENT,BUT RATHER YOU WILL BE DESIGNATING A SPECIFIC DATE FOR THEM TO BEGIN RECEIVING SERVICE CREDIT.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims May 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $340,042.32 on May 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
05/07/93	gross 206,682.66	net	148,582.85
05/10/93	Payroll taxes (electronic transfer)		59,711.46
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 05/07/93	#50582-50584		4,427.39
Dated 05/10/93	#50586-50825		127,868.04
Manual Checks(s)	#2994 change order		997.00
Less VOIDS:	49802,50153,50234,50425		(1,544.42)
Accounts Payable Check Batches Subtotal:			$131,748.01
Grand Total		$	$340,042.32

Mr. McMahan, Mr. Andorfer, Mr. Coleman, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
May 27, 1993
3:00 p.m. - Dupont Branch Library

1. Roll call.
2. Adoption of the agenda.
3. Approval of minutes - regular meeting of April 22, 1993, and meeting for approval of claims of May 10, 1993.
4. Financial report for April, 1993.
5. Approval of claims.
6. Report of director.
7. Committee reports.
8. Personnel.
9. Appointments to ACPL Foundation Board of Trustees.
10. Appointment of Mr. Krull to Tri-ALSA Board of Directors.
11. Other business.
12. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of May 27, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, May 27, 1993, at 3:00 p.m. at the Dupont Branch Library. Those present were Mr. Coleman presiding, Dr. Carmean, Mrs. Koehlinger, Mr. McMahan, and Mrs. Riley.

Absent: Mr. Andorfer, Ms. Knox.

On motion of Mr. Carmean, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mrs. Koehlinger, the minutes of the regular meeting of April 22, 1993, and the minutes of the approval of claims of May 10, 1993 were approved.

FINANCIAL REPORT

On motion of Mr. Carmean, the financial report for April, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires				$ 0.00
Payroll	05/21/93	gross 207,425.41	net	148,993.04
	05/21/93	Payroll taxes (electronic transfer)		59,971.97
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 05/21/93	#50827-50832		5,896.28
	Dated 05/28/93	#50834-51256		451,498.36
	Manual Check	#2995 change order		824.00

Less VOIDS:	0.00
Accounts Payable Check Batches Subtotal:	458,218.64
Grand Total	$ 667,183.65

REPORT OF DIRECTOR

The Systems Office is preparing a plan to upgrade telecommunications equipment for several branches in anticipation of the new CLSI software, LIBS 100plus.

Mr. Krull and Mr. Hayes met with Mayor Helmke and Council President GiaQuinta recently to discuss future funding of Channel 10. The meeting was productive and a follow-up meeting will be scheduled. The library's goal will be to obtain a larger share of funding for Channel 10 from the cable franchise fee paid to the city and county by Comcast.

The ACPL Foundation board has decided that a capital campaign is not appropriate at this time. Rather, they recommend exploring the possibility of establishing a planned giving program and also exploring opportunities for national-level foundation support for the Genealogy Department. The library board agreed to support the foundation in studying these issues.

The library is a key participant in a major historical records project jointly sponsored by the National Park Service and the Federation of Genealogical Societies. More than five million index cards containing records of Civil War soldiers will be converted to electronic format by a nation-wide corps of volunteers. The library will be the eastern U.S. coordinating center for this volunteer effort, under the direction of Curt Witcher, manager of the Genealogy Department and current president of the Federation of Genealogical Societies.

PERSONNEL

On motion of Mr. Carmean, the following personnel actions were approved:

Appointments:			'93 bi-weekly
Samuel Jimenez	Console Operator Systems	#006	$552.80
Keith Smith	Housekeeper Housekeeping	#477	$487.20

APRIL 1993 - UNAUDITED
COMB0493

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT April 30, 1993

1-May-93

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	APR 30 1993	APR 30 1992
ASSETS										
CASH ON DEPOSIT.....	213,756	1,100	30,210	28,184	190	1,455			274,894	70,134
CASH ON HAND.....	3,289								3,289	2,255
CASH WITH FISCAL AGENT.....				0					0	220
INVESTMENTS AT COST.....	737,834	6,000		136,000	35,000	194,819			1,109,653	1,263,358
TAXES DUE FROM COUNTY GOVERNMENT									0	0
ACCRUED INTEREST.....	1,731								1,731	0
DUE FROM OTHER GOVERNMENTS.....	0								0	0
DUE FROM OTHER FUNDS.....									0	0
ACCOUNTS RECEIVABLE.....	8,500								8,500	8,500
FIXED ASSETS:									0	0
LAND.....							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT.....							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND..								164,184	164,184	117,053
AMT TO BE PROVIDED--RET OF DEBT.								9,828,316	9,828,316	10,337,947
AMT TO BE PROVIDED--VAC PAY LIAB								285,745	285,745	268,452
AMT AVAILABLE IN CAP PROJ FUND..								0	0	19,119
TOTAL ASSETS	965,109	7,100	30,210	164,184	35,190	196,275	24,137,384	10,278,245	35,813,697	36,199,731
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE.....	5		0					0	5	19,119
TEMPORARY LOANS/FINANCING.....	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS.....	223,457							285,745	509,202	462,308
UNREMITTED WITHHOLDINGS.....	16,057								16,057	15,460
DEFERRED COMP PAYABLE.....						194,819			194,819	125,000
DUE TO OTHER FUNDS(& PLAC).....	17								17	0
CAPITAL LEASES PAYABLE.....								7,740,000	7,740,000	7,915,000
MATURED BONDS PAYABLE.....									0	0
MATURED INTEREST PAYABLE.....				0					0	220
G O BONDS & CAP LEASES PAYABLE..								2,252,500	2,252,500	2,540,000
TOTAL LIABILITIES	1,922,851	0	0	0	0	194,819	0	10,278,245	12,395,915	13,277,107
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS.....							24,137,384		24,137,384	24,112,693
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES..	776,244								776,244	1,021,922
RESERVED - ARBITRAGE REBATE.									0	19,119
RESTRICTED-SPECIAL REVENUE..		7,100	30,210						37,309	10,284
DESIGNATED FOR DEBT SERVICE.				164,184					164,184	117,053
UNRESERVED.....	(1,733,986)		0		35,190	1,455			(1,697,340)	(2,358,449)
TOTAL FUND EQUITY	(957,742)	7,100	30,210	164,184	35,190	1,455	24,137,384	0	23,417,782	22,922,622
TOTAL LIABILITIES & FUND EQUITY	965,109	7,100	30,210	164,184	35,190	196,275	24,137,384	10,278,245	35,813,697	36,199,729

MODIFIED ACCRUAL
UNAUDITED
APRIL 1993
COMR9304

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED April 30, 1993

11-May-93

	GOVERNMENTAL FUND TYPES					TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE Apr 30,1993	YEAR-TO-DATE Apr 30,1992
REVENUES:							
AUTO EXCISE TAX	285,676			27,921		313,598	263,818
REAL PROPERTY TAX LEVY	0			0		0	0
INTANGIBLES TAX & COIT	383,184			0		383,184	239,569
USER FEES	150,313					150,313	139,718
INTERGOVERNMENTAL REVENUE	26,402		30,210			56,612	47,929
PARKING FEES	35,058					35,058	35,237
GIFTS & DONATIONS	5,018	626				5,644	8,245
INTEREST	21,991					21,991	34,227
OTHER REVENUES & PROCEEDS	21,121			0		21,121	17,075
TOTAL REVENUES	928,763	626	30,210	27,921	0	987,520	785,818
EXPENDITURES--CURRENT:							
COMPENSATION & BENEFITS	2,057,888	0	0			2,057,888	1,975,625
SUPPLIES	104,791	30	0			104,821	85,309
PROFESSIONAL SERVICES	16,369	500	0			16,869	14,661
COMMUNICATION & TRANSPORTATION	91,790	0	0			91,790	77,069
INSURANCE	76,721					76,721	72,268
UTILITY SERVICES	179,874					179,874	173,822
REPAIRS & MAINTENANCE	175,937					175,937	157,733
LEASING & MISCELLANEOUS SERVICES	43,823	104	0			43,927	68,254
EXPENDITURES--CAPITAL OUTLAY:							
GENERAL FIXED ASSETS	107,821	0	0			107,821	107,536
LIBRARY MATERIALS	466,200	946	0			467,146	427,970
EXPENDITURES--DEBT SERVICE:							
CAPITAL LEASE PAYMENTS				362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS				162,500		162,500	147,500
INTEREST CHARGES--BONDS				90,425		90,425	94,644
TOTAL EXPENDITURES	3,321,213	1,580	0	614,979	0	3,937,772	3,679,800
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,392,450)	(954)	30,210	(587,057)	0	(2,950,251)	(2,893,982)
OTHER FINANCING SOURCES (USES):							
PROCEEDS OF DEBT ISSUES						0	0
OPERATING TRANSFERS IN	0			0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,392,450)	(954)	30,210	(587,057)	0	(2,950,251)	(2,893,982)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0			0	0
FUND BALANCES-April 30 '93	(957,742)	7,100	30,210	164,184	35,190	(721,058)	(1,190,070)

april 93 unaudited
ER-04REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED April 30, 1993

07-May-93
03:23 PM

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 4/30/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	285,676.22		0.00		285,676.22	73.70%			800,641.78	73.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	0.00		0.00		0.00	100.00%			8,696,782.00	100.00%
5103	INTANGIBLES TAX	91,372	91,372		91372	0.00		0.00		0.00	100.00%			91,372.00	100.00%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	383,184.10		0.00		383,184.10	61.68%			616,815.90	61.68%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	668,860.32		0.00	0.00	668,860.32	93.85%			10,205,611.68	93.85%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	61,798.28				61,798.28	58.80%			88,201.72	58.80%
5202	EXTENDED USE FEES	200,000	200,000		200000	88,211.29		0.00	0.00	88,211.29	55.89%			111,788.71	55.89%
5203	FAX FEES	0	0		0	303.10				303.10	ERR			(303.10)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	150,312.67		0.00	0.00	150,312.67	57.05%			199,687.33	57.05%
5301	FEDERAL OPERATING GRANTS	0	0		0	24,723.26				24,723.26				(24,723.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00	97.83%			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50				(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66				(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	72,528.42		46,126.00	0.00	26,402.42	43.41%			20,250.58	43.41%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	15,802.87				15,802.87				(15,802.87)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	17,761.51				17,761.51				(17,761.51)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	1,093.32				1,093.32				(1,093.32)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	400.00		8,500.00	8,500.00	400.00				101,600.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	35,057.70		8,500.00	8,500.00	35,057.70	65.63%			66,942.30	65.63%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	5,017.74				5,017.74				(5,017.74)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	20,260.15		0.00	1,730.83	21,990.98	56.02%			28,009.02	56.02%
5701	ACPL PUBLICATIONS	0	0		0	5.00			0.00	5.00	ERR			(5.00)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	2,454.46				2,454.46	72.73%			6,545.54	72.73%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	6,497.03		0.00	0.00	6,497.03	45.86%			5,502.97	45.86%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	1,205.23				1,205.23	ERR			(1,205.23)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	10,959.33				10,959.33				(10,959.33)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	21,121.05		0.00	0.00	21,121.05	-0.58%			(121.05)	-0.58%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	973,158.05	91.50%	54,626.00	10,230.83	928,762.88	91.88%			10,515,362.12	91.88%

ALLEN COUNTY PUBLI[illegible]ARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED April 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 4/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
**	PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	1,000,665.90		52,259.90	145,858.44	1,173,664.44			1,173,664.44	3,046,335.56	
1102	SALARIED OVERTIME	0	0		0	2,977.55				2,977.55			2,977.55	(2,977.55)	
1103	SALARIED VACATION	0	0		0	62,001.79				62,001.79			62,001.79	(62,001.79)	
1104	SALARIED SICK PAY	0	0		0	38,555.49				38,555.49			38,555.49	(38,555.49)	
1105	SALARIED DISABILITY PAY	0	0		0	5,396.37				5,396.37			5,396.37	(5,396.37)	
1106	SALARIED HOLIDAY	0	0		0	15,182.42				15,182.42			15,182.42	(15,182.42)	
1107	SALARIED JURY DUTY	0	0		0	0.00				0.00			0.00	0.00	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	1,436.47				1,436.47			1,436.47	(1,436.47)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	14,438.95				14,438.95			14,438.95	(14,438.95)	
1110	SALARIED PREMIUM TIME	0	0		0	7,945.04				7,945.04			7,945.04	(7,945.04)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	937.57				937.57			937.57	(937.57)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	1,229,737.55	70.86%	52,259.90	145,858.44	1,323,336.09	68.64%	0.00	1,323,336.09	2,896,663.91	68.64%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	337,319.33		16,648.20	46,060.56	366,731.69			366,731.69	838,268.31	
1202	HOURLY OVERTIME	80,000	80,000		80000	1,604.88				1,604.88			1,604.88	78,395.12	
1203	HOURLY VACATION	0	0		0	12,655.98				12,655.98			12,655.98	(12,655.98)	
1204	HOURLY SICK PAY	0	0		0	1,159.45				1,159.45			1,159.45	(1,159.45)	
1205	HOURLY DISABILITY PAY	0	0		0	10,126.38				10,126.38			10,126.38	(10,126.38)	
1206	HOURLY HOLIDAY	0	0		0	4,622.90				4,622.90			4,622.90	(4,622.90)	
1207	HOURLY JURY DUTY	0	0		0	143.45				143.45			143.45	(143.45)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	425.36				425.36			425.36	(425.36)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	1,286.52				1,286.52			1,286.52	(1,286.52)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	369,344.25	71.26%	16,648.20	46,060.56	398,756.61	68.97%	0.00	398,756.61	886,243.39	68.97%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	0.00	100.00%			0.00	100.00%		0.00	65,000.00	100.00%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	19,612.79	-78.30%			19,612.79	-78.30%		19,612.79	(8,612.79)	-78.30%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	19,612.79	74.19%	0.00	0.00	19,612.79	74.19%	0.00	19,612.79	56,387.21	74.19%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	1,618,694.59	71.00%	68,908.10	191,919.00	1,741,785.49	68.79%	0.00	1,741,785.49	3,839,294.51	68.79%
1501	EMPLOYER FICA	413,100	413,100		413100	121,156.70	70.67%	5,271.41	14,681.80	130,567.09	68.39%		130,567.09	282,532.91	68.39%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	105,799.98	54.00%	55,669.93	16,855.83	66,985.88	70.88%		66,985.88	163,014.12	70.88%
1504	GROUP INSURANCE	400,000	400,000		400000	115,746.52	71.06%	0.00	0.00	115,746.52	71.06%		115,746.52	284,253.48	71.06%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	3,573.86	92.85%	690.99	0.00	2,882.87	94.23%		2,882.87	47,117.13	94.23%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	346,679.06	68.57%	62,034.33	31,537.63	316,182.36	71.34%	0.00	316,182.36	786,917.64	71.34%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	1,965,373.65	70.60%	130,942.43	223,456.63	2,057,887.85	69.21%	0.00	2,057,887.85	4,626,212.15	69.21%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED April 30, 1993

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 4/30/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	8,917.50	77.71%	13.88	0.00	8,903.62	77.74%	103.72	9,007.34	30,992.66	77.48%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	8,917.50	77.71%	13.88	0.00	8,903.62	77.74%	103.72	9,007.34	30,992.66	77.48%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	7,329.32	72.85%	88.40	0.00	7,240.92	73.18%	1,231.15	8,472.07	18,527.93	68.62%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	2,619.60	70.89%	661.54	0.00	1,958.06	78.24%	0.00	1,958.06	7,041.94	78.24%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	7,163.93	79.89%	0.00	0.00	7,163.93	79.89%	4,815.60	11,979.53	23,640.47	66.37%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	13,555.00	70.07%	3,626.93	0.00	9,928.07	78.08%	6,334.97	16,263.04	29,024.84	64.09%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	ERR	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	2,563.36	88.85%	0.00	0.00	2,563.36	88.85%	8,061.48	10,624.84	12,375.16	53.81%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	27,035.91	8.23%	2,010.59	0.00	25,025.32	15.05%	2,181.68	27,207.00	2,251.99	7.64%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	39,150.97	54.77%	1,653.65	5.24	37,502.56	56.68%	13,494.64	50,997.20	35,568.25	41.09%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	99,741.79	61.55%	8,041.11	5.24	91,705.92	64.65%	36,119.52	127,825.44	131,606.88	50.73%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	5,934.22	75.32%	2,423.77	0.00	3,510.45	85.40%	7,140.04	10,650.49	13,396.91	55.71%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	898.18	87.70%	227.61	0.00	670.57	90.81%	1,232.22	1,902.79	5,397.21	73.93%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	6,832.40	78.20%	2,651.38	0.00	4,181.02	86.66%	8,372.26	12,553.28	18,794.12	59.95%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	115,491.69	65.09%	10,706.37	5.24	104,790.56	68.32%	44,595.50	149,386.06	181,393.66	54.84%

april 93 unaudited
ER-04REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED April 30, 1993

07-May-93
03:23 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 4/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	7,002.50	29.98%	0.00	0.00	7,002.50	29.98%	4,800.00	11,802.50	(1,802.50)	-18.03%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	900.00	55.00%	900.00	0.00	0.00	100.00%	0.00	0.00	2,000.00	100.00%
3103	LEGAL SERVICES	3,000	3,000		3000	594.20	80.19%	20.00	0.00	574.20	80.86%	0.00	574.20	2,425.80	80.86%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	833.00	83.34%	0.00	0.00	833.00	83.34%	5,325.00	6,158.00	(1,158.00)	-23.16%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	6,615.53	55.90%	338.25	0.00	6,277.28	58.15%	0.00	6,277.28	8,722.72	58.15%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	2,846.70	85.13%	1,165.00	0.00	1,681.70	91.22%	729.00	2,410.70	16,739.30	87.41%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	18,791.93	65.30%	2,423.25	0.00	16,368.68	69.77%	10,854.00	27,222.68	26,927.32	49.73%
3201	TELEPHONE SERVICE	115,000	115,000		115000	35,894.17	68.79%	3,000.00	0.00	32,894.17	71.40%	0.00	32,894.17	82,105.83	71.40%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	41,707.67	62.08%	653.09	0.00	41,054.58	62.68%	0.00	41,054.58	68,945.42	62.68%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	2,715.24	45.70%	0.00	0.00	2,715.24	45.70%	0.00	2,715.24	2,284.76	45.70%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	310.19		0.00	0.00	310.19		505.59	815.78	14,184.22	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	14,854.52	66.99%	39.20	0.00	14,815.32	67.08%	7,820.00	22,635.32	22,364.68	49.70%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	95,481.79	67.08%	3,692.29	0.00	91,789.50	68.35%	8,325.59	100,115.09	189,884.91	65.48%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	4,500.00	100.00%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	5,500.00	100.00%
3401	INSURANCE	115,000	115,000		115000	76,721.00	33.29%	0.00	0.00	76,721.00	33.29%	0.00	76,721.00	38,279.00	33.29%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	76,721.00	33.29%	0.00	0.00	76,721.00	33.29%	0.00	76,721.00	38,279.00	33.29%
3501	NATURAL GAS	173,000	173,000		173000	71,393.16	58.73%	1,594.95	0.00	69,798.21	59.65%	0.00	69,798.21	103,201.79	59.65%
3502	ELECTRICITY	470,000	470,000		470000	100,669.87	76.08%	6,604.10	0.00	102,065.77	78.28%	0.00	102,065.77	367,934.23	78.28%
3503	WATER & SEWER	21,000	21,000		21000	4,933.44	76.51%	1,023.15	0.00	3,910.29	81.38%	0.00	3,910.29	17,089.71	81.38%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	4,100.00	68.46%	0.00	0.00	4,100.00	68.46%	8,164.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	189,096.47	72.07%	9,222.20	0.00	179,874.27	73.43%	8,164.00	188,038.27	488,961.73	72.22%
									0.00						
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	15,222.30	80.27%	415.43	0.00	14,806.87	80.81%	7,340.00	22,146.87	54,995.18	71.29%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	13,774.70	54.08%	1,489.37	0.00	12,285.33	59.05%	43,084.00	55,369.33	(25,369.33)	-84.56%
3603	LANDSCAPING SERVIES	24,000	24,000	0.00	24000	21,066.81	12.22%	448.00	0.00	20,618.81	14.09%	18,308.00	38,926.81	(14,926.81)	-62.20%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	76,873.29	54.82%	680.00	0.00	76,193.29	55.22%	51,128.12	127,321.41	42,833.59	25.17%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	13,941.51	69.24%	2,932.64	0.00	11,008.87	75.71%	25,997.43	37,006.30	8,320.00	18.36%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	1,893.38	88.86%	225.23	0.00	1,668.15	90.19%	455.55	2,123.70	14,876.30	87.51%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	41,893.76	51.93%	1,738.01	0.00	39,355.75	53.96%	34,384.50	73,740.25	11,740.75	13.73%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	183,865.75	59.06%	7,928.68	0.00	175,937.07	60.82%	180,697.60	356,634.67	92,469.63	20.59%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	22,179.31	61.76%	2,662.17	0.00	19,517.14	66.35%	36,174.10	55,691.24	2,308.76	3.98%
	LEASING & RENTALS	58,000	58,000	0.00	58000	22,179.31	61.76%	2,662.17	0.00	19,517.14	66.35%	36,174.10	55,691.24	2,308.76	3.98%

april 93 unaudited
ER-#4REV193

ALLEN COUNTY PUBLI[illegible]ARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED April 30, 1993

07-May-9[illegible]
03:23 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 4/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	11,938.48	0.51%	0.00	0.00	11,938.48	0.51%	70.00	12,008.48	(8.48)	-0.07%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	90.00%	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	23,178.04	77.93%	10,820.37	0.00	12,357.67	88.23%	9,062.69	21,420.36	83,579.64	79.60%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	35,126.52	83.04%	10,820.37	0.00	24,306.15	88.26%	9,132.69	33,438.84	173,661.16	83.85%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	621,262.77	66.52%	36,748.96	0.00	584,513.81	68.50%	253,347.98	837,861.79	1,017,992.56	54.85%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	57,624.10	64.94%	99.00	0.00	57,525.10	65.00%	953.20	58,478.30	105,875.80	64.42%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	20,622.00	95.24%	0.00	0.00	20,622.00	95.24%	81,783.02	102,405.02	330,544.00	76.35%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	13,414.30	-11.53%	520.50	0.00	12,893.80	-7.20%	1,785.91	14,679.71	(2,652.10)	-22.05%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	108,440.35	83.21%	619.50	0.00	107,820.85	83.30%	84,522.13	192,342.98	453,337.75	70.21%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	350,476.42	80.50%	28,873.35	0.00	321,603.07	82.11%	313,478.15	635,081.22	1,162,349.55	64.67%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	94,395.52	70.78%	155.08	0.00	94,240.44	70.03%	8,480.09	102,720.53	220,360.37	68.21%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	20,000.00	100.00%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	39,199.37	75.92%	2,791.79	0.00	36,407.58	77.63%	20,219.27	56,626.85	106,129.45	65.21%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	18,892.18	79.01%	4,943.68	0.00	13,948.50	84.50%	51,601.06	65,549.56	24,458.44	27.17%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	502,963.49	79.16%	36,763.90	0.00	466,199.59	80.68%	393,778.57	859,978.16	1,553,297.81	64.36%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	611,403.84	80.01%	37,383.40	0.00	574,020.44	81.23%	478,300.70	1,052,321.14	2,006,635.56	65.60%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	3,313,531.95	72.22%	215,781.16	223,461.87	3,321,212.66	72.16%	776,244.18	4,097,456.84	7,832,233.93	65.65%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(485,566)	(2,340,373.90)		(161,155.16)	(213,231.04)	(2,392,449.78)		(776,244.18)	(4,097,457)	2,683,128.19	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims June 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $280,650.75 on June 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires				0.00
Payroll				
06/04/93	gross 214,778.09		net	154,334.84
06/04/93	Payroll taxes (electronic transfer)			62,511.65
Accounts Payable Check Batches:				
	(see "Check Report - Summary" for detail of total)			
Dated 06/04/93	#51258-51297			62,936.26
Manual Checks(s)	#2996	change order		868.00
Less VOIDS:				0.00
Accounts Payable Check Batches Subtotal:				$ 63,804.26
Grand Total			$	$280,650.75

Mr. McMahan, Mr. Andorfer, Mrs. Riley, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
June 22, 1993
3:00 p.m. - Georgetown Branch Library
Kathy Witwer, Manager

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of May 27, 1993, and meeting for Approval of Claims, June 10, 1993.

4. Financial report for May, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

8. Personnel.

9. Timetable for adoption of 1994 budget.

10. Proposed policy on acceptance of works of art.

11. Proposal to reinstate collector position.

12. Other business.

    a. Approval of Tri-ALSA contract.

    b. Appointment of Harriet Inskeep to Allen County Public Library Foundation Board of Trustees.

13. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of June 22, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, June 22, 1993, at 3:00 p.m. at the Georgetown Branch Library. Those present were Dr. Coleman presiding, Mr. Carmean, Mrs. Riley, Mr. Andorfer, Mr. McMahan.

Absent: Mrs. Koehlinger

On motion of Mr. Carmean, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. Carmean, the minutes of the regular meeting of May 27, 1993, and the minutes of the approval of claims of June 10, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. McMahan, the financial report for May, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires				$ 0.00
Payroll	06/18/93	gross 208,819.70	net	150,781.07
	06/18/93	Payroll taxes (elec. transfer)		60,535.05
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 06/10/93	#51299-51305		8,183.44
	Dated 06/22/93	#51307-51639		289,046.41
	Manual Checks	#		0.00

Less VOIDS: #50125,51061,51172	(271.75)
Accounts Payable Check Batches Subtotal:	296,958.10
Grand Total	$ 508,274.22

REPORT OF DIRECTOR

A number of duplicate runs of periodicals have been turned over to the Friends and advertised for sale to dealers in back issue periodicals. Since this type of material is not likely to sell in the annual Friends used book sale, the decision was made to contact dealers and obtain bids.

The 1993 Summer Reading Program is off to a flying start. Library staff members visited schools to publicize the program and generate interest and enthusiasm among the children. Excellent programs and incentives for reaching reading goals characterize this year's program, under the direction of Children's Services Coordinator Sharon Harvey.

The library needs to upgrade and increase its stock of microcomputer equipment and provide training for staff. Currently in some branches and departments, the entire staff share a single outdated PC. Staff computer skills need to be enhanced to keep pace with the increasing level of sophistication of patrons. A survey of equipment and training needs is underway.

With a circulation of 274,064, May of 1993 was the busiest May in the history of the library. New library card registrations continue at a steady pace: we now have 58% of our service population registered. The national average is around 40%.

PERSONNEL

On motion of Mr. McMahan, the following personnel actions were approved:

Appointments:			'93 bi-weekly
Constance Freeman	Branch Manager Shawnee Branch	#200	$1280.77

TIMETABLE FOR ADOPTION OF 1994 BUDGET

The board agreed to the following timetable for the adoption of the 1994 budget:

July 22	Board approves Library Budget Estimates and Tax Rates.
July 30	First publication of Notice to Taxpayers of Budget Estimates and Tax Rates.
August 6	Second publication of Notice to Taxpayers of Budget Estimates and Tax Rates.
August 13	Public hearing on budget.
August 26	Board adopts Resolution of Appropriations, files Budget Submission Letter and Certificate, and Certificate and Resolution of Tax Rates with county auditor.

GIFTS OF WORKS OF ART POLICY

On motion of Mr. McMahan the board adopted a new Policy on Gifts of Works of Art. A copy of the policy so adopted is appended to and made a part of these minutes.

REINSTATEMENT OF COLLECTOR POSITION

On motion of Mrs. Riley, a six-month pilot project was authorized in which a collector would be sent out to retrieve overdue library materials. An evaluation report will be made to the board at the end of the pilot project.

APPROVAL OF TRI-ALSA CONTRACT

Mr. McMahan moved the approval of the contract between the library and Tri-ALSA concerning Tri-ALSA's occupancy of space in the main library building and interlibrary loan services provided by Tri-ALSA to the library. The motion carried. The contract will be kept on file in the director's office.

FOUNDATION BOARD APPOINTMENT

On motion of Mr. McMahan, Harriet Inskeep was unanimously approved to serve as a trustee of the Allen County Public Library Foundation for a term expiring December 31, 1995.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

Mr. Andorfer recognized and commended Mr. Reitenour for his fine work in compiling the library's comprehensive annual financial report. This report has been submitted to the Government Finance Officers Association in application for the GFOA's Certificate of Excellence in Financial Reporting.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 4:05 p.m.

Charles E. Clemma
President

Patricia E. Riley
Secretary

MODIFIED ACCRUAL
UNAUDITED
MAY 1993
COMR9305

09-Jun-93 A

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED May 31, 1993

	GOVERNMENTAL FUND TYPES					TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE May 31, 1993	YEAR-TO-DATE May 31, 1992
REVENUES:							
AUTO EXCISE TAX	285,676			27,921		313,598	263,818
REAL PROPERTY TAX LEVY	1,005,420			98,268		1,103,688	1,135,887
INTANGIBLES TAX & COIT	478,851			0		478,851	301,834
USER FEES	181,391					181,391	169,511
INTERGOVERNMENTAL REVENUE	26,402		30,210			56,612	61,597
PARKING FEES	43,886					43,886	44,133
GIFTS & DONATIONS	5,019	733				5,753	8,377
INTEREST	24,264					24,264	36,690
OTHER REVENUES & PROCEEDS	25,773			0		25,773	25,378
TOTAL REVENUES	2,076,684	733	30,210	126,189	0	2,233,816	2,047,225
EXPENDITURES--CURRENT:							
COMPENSATION & BENEFITS	2,608,811	0	0			2,608,811	2,468,236
SUPPLIES	154,256	30	0			154,286	120,058
PROFESSIONAL SERVICES	32,393	500	0			32,893	20,539
COMMUNICATION & TRANSPORTATION	119,196	0	0			119,196	105,526
INSURANCE	76,721					76,721	72,268
UTILITY SERVICES	245,253					245,253	217,570
REPAIRS & MAINTENANCE	233,572					233,572	180,145
LEASING & MISCELLANEOUS SERVICES	77,862	104	0			77,966	84,939
EXPENDITURES--CAPITAL OUTLAY:							
GENERAL FIXED ASSETS	109,826	0	0			109,826	125,150
LIBRARY MATERIALS	719,517	959	30,210			750,686	663,407
EXPENDITURES--DEBT SERVICE:							
CAPITAL LEASE PAYMENTS				362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS				162,500		162,500	147,500
INTEREST CHARGES--BONDS				90,425		90,425	94,644
TOTAL EXPENDITURES	4,377,406	1,593	30,210	614,979	0	5,024,188	4,577,392
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,300,723)	(860)	0	(488,789)	0	(2,790,372)	(2,530,167)
OTHER FINANCING SOURCES (USES):							
PROCEEDS OF DEBT ISSUES						0	0
OPERATING TRANSFERS IN	0			0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(2,300,723)	(860)	0	(488,789)	0	(2,790,372)	(2,530,167)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0			0	0
FUND BALANCES-May 31 '93	(866,015)	7,194	0	262,452	35,190	(561,179)	(826,255)

#4

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT May 31, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	MAY 31 1993	MAY 31 1992
ASSETS										
CASH ON DEPOSIT	587,229	1,194	0	126,452	190	1,665			716,730	298,26
CASH ON HAND	3,274								3,274	3,07
CASH WITH FISCAL AGENT				0					0	22
INVESTMENTS AT COST	539,564	6,000		136,000	35,000	194,819			911,384	1,455,82
TAXES DUE FROM COUNTY GOVERNMENT									0	
ACCRUED INTEREST	0								0	
DUE FROM OTHER GOVERNMENTS	0								0	
DUE FROM OTHER FUNDS									0	
ACCOUNTS RECEIVABLE	8,500								8,500	8,50
FIXED ASSETS:									0	
LAND							1,664,769		1,664,769	1,664,76
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,80
FURNITURE AND EQUIPMENT							7,854,810		7,854,810	7,834,12
AVAILABLE IN DEBT SERVICE FUND								262,452	262,452	243,98
AMT TO BE PROVIDED--RET OF DEBT.								9,730,048	9,730,048	10,211,01
AMT TO BE PROVIDED--VAC PAY LIAB								286,906	286,906	273,17
AMT AVAILABLE IN CAP PROJ FUND								0	0	19,11
TOTAL ASSETS	1,138,567	7,194	0	262,452	35,190	196,484	24,137,384	10,279,406	36,056,678	36,625,87
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	11		0					0	11	19,14
TEMPORARY LOANS/FINANCING	1,683,315								1,683,315	2,200,00
ACCRUED WAGES & BENEFITS	298,148							286,906	585,054	515,48
UNREMITTED WITHHOLDINGS	23,074								23,074	24,58
DEFERRED COMP PAYABLE						194,819			194,819	125,00
DUE TO OTHER FUNDS(& PLAC)	34								34	
CAPITAL LEASES PAYABLE								7,740,000	7,740,000	7,915,00
MATURED BONDS PAYABLE									0	
MATURED INTEREST PAYABLE				0					0	22
G O BONDS & CAP LEASES PAYABLE								2,252,500	2,252,500	2,540,00
TOTAL LIABILITIES	2,004,581	0	0	0	0	194,819	0	10,279,406	12,478,807	13,339,43
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS							24,137,384		24,137,384	24,112,69
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES	1,013,775								1,013,775	913,19
RESERVED - ARBITRAGE REBATE.									0	19,11
RESTRICTED-SPECIAL REVENUE		7,194	0						7,194	10,10
DESIGNATED FOR DEBT SERVICE.				262,452					262,452	243,98
UNRESERVED	(1,879,789)		0		35,190	1,665			(1,842,935)	(2,012,65
TOTAL FUND EQUITY	(866,014)	7,194	0	262,452	35,190	1,665	24,137,384	0	23,577,871	23,286,43
TOTAL LIABILITIES & FUND EQUITY	1,138,567	7,194	0	262,452	35,190	196,484	24,137,384	10,279,406	36,056,678	36,625,87

May 93 unaudited
ER-B5REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED May 31, 1993

07-Jun-93
04:33 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 5/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	REVENUES:													(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,316	1,086,318		1086318	385,676.22		0.00		385,676.22	73.70%			800,641.78	73.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	1,005,420.00		0.00		1,005,420.00	88.44%			7,691,362.00	88.44%
5103	INTANGIBLES TAX	91,372	91,372		91372	0.00		0.00		0.00	100.00%			91,372.00	100.00%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	478,851.37		0.00		478,851.37	52.11%			521,148.63	52.11%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	1,769,947.59		0.00	0.00	1,769,947.59	83.72%			9,104,524.41	83.72%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	73,974.12				73,974.12	50.68%			76,025.88	50.68%
5202	EXTENDED USE FEES	200,000	200,000		200000	107,070.09		0.00	0.00	107,070.09	46.46%			92,929.91	46.46%
5203	FAX FEES	0	0		0	346.60				346.60	ERR			(346.60)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	181,390.81		0.00	0.00	181,390.81	48.17%			168,609.19	48.17%
5301	FEDERAL OPERATING GRANTS	0	0		0	24,723.26				24,723.26				(24,723.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00	97.83%			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50				(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66				(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	72,528.42		46,126.00	0.00	26,402.42	43.41%			20,250.58	43.41%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	19,739.37				19,739.37				(19,739.37)	
5402	PARKING REVENUES-930 S HARRISON	0	0		0	22,202.06				22,202.06				(22,202.06)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	1,344.67				1,344.67				(1,344.67)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	600.00		8,500.00	8,500.00	600.00				101,400.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	43,886.10		8,500.00	8,500.00	43,886.10	56.97%			58,113.90	56.97%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	5,019.24				5,019.24				(5,019.24)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	24,264.31		0.00	0.00	24,264.31	51.47%			25,735.69	51.47%
5701	ACPL PUBLICATIONS	0	0		0	5.00			0.00	5.00	ERR			(5.00)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	2,868.02				2,868.02	68.13%			6,131.98	68.13%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	7,452.65		0.00	0.00	7,452.65	37.89%			4,547.35	37.89%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	1,900.93				1,900.93	ERR			(1,900.93)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	13,546.68				13,546.68				(13,546.68)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	25,773.48		0.00	0.00	25,773.48	-22.73%			(4,773.48)	-22.73%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	2,122,809.75	81.45%	54,626.00	8,500.00	2,076,683.75	81.85%			9,367,441.25	81.85%

May 93 unaudited
ER-05REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED May 31, 1993

07-Jun-93
04:33 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 5/31/93	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORT ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
**	PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	1,350,299.30		52,259.90	186,550.03	1,484,589.43			1,484,589.43	2,735,410.57	
1102	SALARIED OVERTIME	0	0		0	4,246.74				4,246.74			4,246.74	(4,246.74)	
1103	SALARIED VACATION	0	0		0	84,361.36				84,361.36			84,361.36	(84,361.36)	
1104	SALARIED SICK PAY	0	0		0	46,637.97				46,637.97			46,637.97	(46,637.97)	
1105	SALARIED DISABILITY PAY	0	0		0	6,701.09				6,701.09			6,701.09	(6,701.09)	
1106	SALARIED HOLIDAY	0	0		0	15,182.42				15,182.42			15,182.42	(15,182.42)	
1107	SALARIED JURY DUTY	0	0		0	107.43				107.43			107.43	(107.43)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	2,207.18				2,207.18			2,207.18	(2,207.18)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	23,173.54				23,173.54			23,173.54	(23,173.54)	
1110	SALARIED PREMIUM TIME	0	0		0	10,028.86				10,028.86			10,028.86	(10,028.86)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	937.57				937.57			937.57	(937.57)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	1,543,883.46	63.42%	52,259.90	186,550.03	1,678,173.59	60.23%	0.00	1,678,173.59	2,541,826.41	60.23%
1201	HOURLY TIME WORKED	1,285,000	1,285,000		1285000	419,243.73		16,648.20	59,910.54	461,506.07			461,506.07	743,493.93	
1202	HOURLY OVERTIME	80,000	80,000		80000	1,781.65				1,781.65			1,781.65	78,218.35	
1203	HOURLY VACATION	0	0		0	16,420.40				16,420.40			16,420.40	(16,420.40)	
1204	HOURLY SICK PAY	0	0		0	1,612.22				1,612.22			1,612.22	(1,612.22)	
1205	HOURLY DISABILITY PAY	0	0		0	11,432.83				11,432.83			11,432.83	(11,432.83)	
1206	HOURLY HOLIDAY	0	0		0	4,997.62				4,997.62			4,997.62	(4,997.62)	
1207	HOURLY JURY DUTY	0	0		0	143.45				143.45			143.45	(143.45)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	452.16				452.16			452.16	(452.16)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	6,747.23				6,747.23			6,747.23	(6,747.23)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	462,831.29	63.98%	16,648.20	59,910.54	505,093.63	60.69%	0.00	505,093.63	779,906.37	60.69%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	828.20	98.73%			828.20	98.73%		828.20	64,171.80	98.73%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	25,259.71	-129.63%			25,259.71	-129.63%		25,259.71	(14,259.71)	-129.63%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	26,087.91	65.67%	0.00	0.00	26,087.91	65.67%	0.00	26,087.91	49,912.09	65.67%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	2,032,802.66	63.58%	68,908.10	245,460.57	2,209,355.13	60.41%	0.00	2,209,355.13	3,371,644.87	60.41%
1501	EMPLOYER FICA	413,100	413,100		413100	152,169.26	63.16%	5,271.41	18,777.73	165,675.58	59.89%		165,675.58	247,424.42	59.89%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	105,799.98	54.00%	55,669.93	33,910.12	84,040.17	63.46%		84,040.17	145,959.83	63.46%
1504	GROUP INSURANCE	400,000	400,000		400000	145,248.74	63.69%	0.00	0.00	145,248.74	63.69%		145,248.74	254,751.26	63.69%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	5,182.01	89.64%	690.99	0.00	4,491.02	91.02%		4,491.02	45,508.98	91.02%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	408,801.99	62.94%	62,034.33	52,687.85	399,455.51	63.79%	0.00	399,455.51	703,644.49	63.79%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	2,441,604.65	63.47%	130,942.43	298,148.42	2,608,810.64	60.97%	0.00	2,608,810.64	4,075,289.36	60.97%

May 93 unaudited
ER-05REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED May 31, 1993

09-Jun-93
04:33 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 5/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	12,227.62	69.43%	13.88	0.00	12,213.74	69.47%	1,157.78	13,371.52	26,628.48	66.57%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	12,227.62	69.43%	13.88	0.00	12,213.74	69.47%	1,157.78	13,371.52	26,628.48	66.57%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	11,123.00	58.60%	88.40	0.00	11,034.60	59.13%	124.20	11,158.80	15,841.20	58.67%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	3,364.26	62.62%	661.54	0.00	2,702.72	69.97%	0.00	2,702.72	6,297.28	69.97%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	11,998.43	66.32%	0.00	0.00	11,998.43	66.32%	0.00	11,998.43	23,621.57	66.32%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	267.83	45267.83	17,328.79	61.74%	3,626.93	0.00	13,701.86	69.74%	9,733.60	23,435.66	21,832.22	48.25%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	ERR	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	10,640.60	53.74%	0.00	0.00	10,640.60	53.74%	2,185.61	12,826.21	10,173.79	44.23%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	30,757.96	-4.44%	2,010.59	0.00	28,757.37	2.38%	357.48	29,114.85	344.14	1.17%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	54,066.75	37.54%	1,653.65	5.24	52,418.34	39.45%	3,132.82	55,551.16	31,014.29	35.83%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	139,613.49	46.19%	8,041.11	5.24	131,577.62	49.28%	15,533.91	147,111.53	112,320.79	43.29%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	11,580.46	50.60%	2,423.77	0.00	9,456.69	60.67%	4,185.24	13,641.93	10,405.47	43.27%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	1,235.39	83.08%	227.61	0.00	1,007.78	86.19%	956.12	1,963.90	5,336.10	73.18%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	13,115.85	58.16%	2,651.38	0.00	10,464.47	66.62%	5,141.36	15,605.83	15,741.57	50.22%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	164,956.96	50.13%	10,706.37	5.24	154,255.83	53.37%	21,833.05	176,088.88	154,690.84	46.77%

May 93 unaudited
ER-05REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED May 31, 1993

09-Jun-93
04:33 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 5/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	9,692.56	3.07%	0.00	0.00	9,692.56	3.07%	4,200.00	13,892.56	(3,892.56)	-38.93%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	9,543.50	-377.18%	920.00	0.00	8,643.50	-332.18%	10,780.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	794.20	73.53%	20.00	0.00	774.20	74.19%	0.00	774.20	2,225.80	74.19%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	833.00	83.34%	0.00	0.00	833.00	83.34%	5,375.00	6,208.00	(1,208.00)	-24.16%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	10,912.49	27.25%	338.25	0.00	10,574.24	29.51%	0.00	10,574.24	4,425.76	29.51%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	3,040.35	84.12%	1,165.00	0.00	1,875.35	90.21%	579.00	2,454.35	16,695.65	87.18%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	34,816.10	35.70%	2,423.25	0.00	32,392.85	40.16%	20,934.00	53,326.85	823.15	1.52%
3201	TELEPHONE SERVICE	115,000	115,000		115000	46,251.59	59.73%	3,000.00	0.00	43,251.59	62.39%	0.00	43,251.59	71,748.41	62.39%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	51,440.03	53.24%	653.09	0.00	50,786.94	53.83%	0.00	50,786.94	59,213.06	53.83%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	3,408.81	31.82%	0.00	0.00	3,408.81	31.82%	0.00	3,408.81	1,591.19	31.82%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	2,379.84		0.00	0.00	2,379.84		0.00	2,379.84	12,620.16	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	19,403.10	56.87%	39.20	0.00	19,368.90	56.96%	7,620.00	27,188.90	17,811.10	39.56%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	122,888.37	57.62%	3,692.29	0.00	119,196.08	58.90%	7,620.00	127,016.08	162,983.92	56.20%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	0.00	100.00%	0.00	0.00	0.00	100.00%	1,898.00	1,898.00	2,602.00	57.82%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	0.00	100.00%	0.00	0.00	0.00	100.00%	1,898.00	1,898.00	3,602.00	65.49%
3401	INSURANCE	115,000	115,000		115000	76,721.00	33.29%	0.00	0.00	76,721.00	33.29%	0.00	76,721.00	38,279.00	33.29%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	76,721.00	33.29%	0.00	0.00	76,721.00	33.29%	0.00	76,721.00	38,279.00	33.29%
3501	NATURAL GAS	173,000	173,000		173000	80,038.49	53.73%	1,594.95	0.00	78,443.54	54.66%	0.00	78,443.54	94,556.46	54.66%
3502	ELECTRICITY	470,000	470,000		470000	163,117.53	65.29%	6,604.10	0.00	156,513.43	66.70%	0.00	156,513.43	313,486.57	66.70%
3503	WATER & SEWER	21,000	21,000		21000	6,194.44	70.50%	1,023.15	0.00	5,171.29	75.37%	0.00	5,171.29	15,828.71	75.37%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	5,125.20	60.58%	0.00	0.00	5,125.20	60.58%	7,139.00	12,264.20	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	254,475.46	62.41%	9,222.20	0.00	245,253.26	63.77%	7,139.00	252,392.26	424,607.74	62.72%
									0.00						
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	21,528.27	72.09%	415.43	0.00	21,112.84	72.63%	3,039.50	24,152.34	52,989.71	68.69%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	48,997.31	-63.32%	1,489.37	0.00	47,507.94	-58.36%	315,934.00	363,441.94	(333,441.94)	-1111.47%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	23,360.42	2.66%	448.00	0.00	22,912.42	4.53%	16,382.30	39,294.72	(15,294.72)	-63.73%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	79,070.97	53.53%	680.00	0.00	78,390.97	53.93%	50,813.67	129,204.64	40,950.36	24.07%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	21,226.03	53.17%	2,932.64	0.00	18,293.39	59.64%	21,695.30	39,988.69	5,337.61	11.78%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	2,330.86	85.99%	225.23	0.00	2,155.63	87.32%	48.85	2,204.48	14,795.52	87.03%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	44,936.05	47.43%	1,738.01	0.00	43,198.04	49.46%	31,738.92	74,937.76	10,543.24	12.33%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	241,500.71	46.23%	7,928.68	0.00	233,572.03	47.99%	439,652.54	673,224.57	(224,120.22)	-49.90%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	29,740.51	48.72%	2,662.17	0.00	27,078.34	53.31%	32,505.90	59,584.24	(1,584.24)	-2.73%
	LEASING & RENTALS	58,000	58,000	0.00	58000	29,740.51	48.72%	2,662.17	0.00	27,078.34	53.31%	32,505.90	59,584.24	(1,584.24)	-2.73%

May 93 unaudited
ER-05REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED May 31, 1993

07-Jun-93
04:33 PM

5

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 5/31/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORT ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	12,023.48	-0.20%	0.00	0.00	12,023.48	-0.20%	0.00	12,023.48	(23.48)	-0.20%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	90.00%	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	49,570.10	52.79%	10,820.37	0.00	38,749.73	63.10%	7,854.87	45,604.60	58,395.40	55.61%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	61,603.58	70.25%	10,820.37	0.00	50,783.21	75.48%	7,854.87	58,638.08	148,461.92	71.69%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	7,254.35	1853854.	821,745.73	55.72%	36,748.96	0.00	784,996.77	57.72%	517,684.31	1,302,681.08	553,053.27	29.90%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	57,624.10	64.94%	99.00	0.00	57,525.10	65.00%	24,858.15	82,383.25	81,970.85	49.87%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	21,516.00	95.03%	0.00	0.00	21,516.00	95.03%	80,899.02	102,415.02	330,534.00	76.34%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	14,525.30	-20.77%	520.50	0.00	14,004.80	-16.44%	674.71	14,679.71	(2,652.10)	-22.05%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	110,445.35	82.89%	619.50	0.00	109,825.85	82.99%	106,432.08	216,257.93	429,422.80	66.51%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	555,195.71	69.06%	28,873.35	0.00	527,322.36	70.66%	299,276.95	826,599.31	970,831.46	54.01%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	12,044.30	39.78%	0.00	0.00	12,044.30	39.78%	650.82	12,695.12	7,304.88	36.52%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	94,797.63	70.09%	155.08	0.00	94,552.55	70.73%	7,959.28	102,511.83	220,569.07	68.27%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	5,324.90	73.38%	0.00	0.00	5,324.90	73.38%	223.31	5,548.21	14,451.79	72.26%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	56,968.01	64.99%	2,791.79	0.00	54,176.22	66.70%	19,989.14	74,165.36	88,590.94	54.42%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	31,020.53	65.54%	4,943.68	0.00	26,076.85	71.03%	39,605.97	65,682.82	24,325.18	27.03%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	756,281.08	68.66%	36,763.90	0.00	719,517.18	70.19%	367,705.47	1,087,222.65	1,326,053.32	54.95%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	866,726.43	71.67%	37,383.40	0.00	829,343.03	72.89%	474,137.55	1,303,480.58	1,755,476.12	57.39%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	4,295,033.77	64.00%	215,781.16	298,153.66	4,377,406.27	63.31%	1,013,774.91	5,391,181.18	6,536,507.59	54.81%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(485,566)	(2,172,224.02)		(161,155.16)	(289,653.66)	(2,300,722.52)		(1,013,774.91)	(5,391,181)	2,828,931.66	

POLICY

Subject: GIFTS OF WORKS OF ART

Adopted: June 22, 1993

Effective: Immediately

New (x) Revised ( )

The Board of Library Trustees will consider gifts of works of art, and the board will have sole authority for accepting or declining any proposed gift.

To be accepted any work must meet the following standards:

1. QUALITY

   The work must be, in the judgement of the board, of high quality with respect to execution and artistic merit. The board may solicit expert opinion to aid in evaluation of the work.

2. SAFETY

   The work must not, in the judgement of the board, pose a safety hazard.

3. APPROPRIATENESS

   The work must be, in the opinion of the board, appropriate to its proposed setting, to the image of the library, and to the standards and best interests of the citizens of Allen County.

4. MAINTENANCE

   The work must be either maintainable at an acceptable level of expense, or endowed by the donor with funds producing income sufficient for maintenance, with any special arrangements required for maintenance worked out in advance and agreed to by the donor and the board.

The board may apply additional criteria as may be deemed appropriate in individual cases, in deciding whether to accept or decline a proposed gift.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims July 12, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $212,371.29 on July 12, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
07/02/93	gross 212,371.29	net	153,607.69
07/02/93	Payroll taxes (electronic transfer)		61,739.78
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 07/02/93	#51641-51643		3,904.39
Dated 07/09/93	#51645-51813		563,529.08
Manual Checks(s)	#2997		928.00
	#2998		247,237.50
Less VOIDS:	#50825,51322		(159.23)
Accounts Payable Check Batches Subtotal:			$815,439.74
Grand Total		$	1,030,787.21

Mr. Carmean, Mr. Andorfer, Mrs. Riley, and Mr. Coleman approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
July 22, 1993
3:00 p.m. - Main Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of June 22, 1993, and meeting for Approval of Claims, July 12, 1993.

4. Financial report for June, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

   a. Finance Committee.

      i. 1994 budget.

      ii. Resolution No. 1993-7, "Resolution to Approve the Library Budget Estimate for the Operating Fund for the Calendar Year Ending December 31, 1994."

      iii. Resolution No. 1993-8, "Resolution to Approve the Library Budget Estimate for the Bond and Interest Redemption Fund for the Calendar Year Ending December 31, 1994."

      iv. Resolution No. 1993-9, "Resolution to Approve the Library Budget Estimate for the Library Improvement Reserve Fund for the Calendar Year Ending December 31, 1993."

      v. Resolution No. 1993-10, "Resolution to Publish Notice to Taxpayers of Budget Estimates and Tax Rates."

   b. Other committee reports.

8. Personnel.

9. Other business.

   a. Resolution No. 1993-11, "Resolution to Publish Notice to Taxpayers of Proposed Additional Appropriations."

10. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of July 22, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, July 22, 1993, at 3:00 p.m. at the Main Library. Those present were Dr. Coleman presiding, Mr. Carmean, Mrs. Riley, Mr. Andorfer, Mr. McMahan, Mrs. Koehlinger.

On motion of Mr. McMahan, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mrs. Koehlinger, the minutes of the regular meeting of June 22, 1993, and the minutes of the approval of claims of July 12, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. McMahan, the financial report for June, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mrs. Koehlinger, the claims were approved for payment.

Wires				$ 0.00
Payroll	07/16/93	gross 211,718.32	net	152,631.81
	07/16/93	Payroll taxes (elec. transfer)		62,140.76
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 07/16/93	#51815-51818		4,192.71
	Dated 07/23/93	#51820-52184		241,603.98
	Manual Checks	#		0.00

Less VOIDS: #51686	(941.50)
Accounts Payable Check Batches Subtotal:	244,855.19
Grand Total	$ 459,627.76

REPORT OF DIRECTOR

Mr. Krull reported that he has met with data processing specialists from GE Motors and IPFW to gain insight on their approaches to computer networking and interconnectivity. With the completion of the upgrade of the library's automation system software to LIBS 100plus, we will gain increased potential for networking of terminals and work stations.

The ALA pre-conference on fee-based information services was informative and useful to the library's strategic plan. Mr. Krull feels that fee-based services may have a place at ACPL, but after attending the pre-conference feels that the issue will require considerable further discussion to sort out the pros and cons.

REPORT OF FINANCE, GIFTS & INSURANCE COMMITTEE

The committee met in June and July to develop a proposed budget, which was presented by Mr. Andorfer, chairman. Board members were given an opportunity to raise questions and discuss the budget.

Mr. Andorfer moved the adoption of Resolution No. 1993-7, "Resolution to Approve the Library Budget Estimate for the Operating Fund for the Calendar Year Ending December 31, 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

Mr. Andorfer moved the adoption of Resolution No. 1993-8, "Resolution to Approve the Library Budget Estimate for the Bond and Interest Redemption Fund for the Calendar Year Ending December 31, 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

Mr. Andorfer moved the adoption of Resolution No. 1993-9, "Resolution to Approve the Library Budget Estimate for the Library Improvement Reserve Fund for the Calendar Year Ending December 31, 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

Mr. Andorfer moved the adoption of Resolution No. 1993-10, "Resolution to Publish Notice to Taxpayers of Budget Estimates and Tax Rates." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

ADDITIONAL APPROPRIATIONS

Mr. McMahan moved the adoption of Resolution No. 1993-11, "Resolution to Publish Notice to Taxpayers of Proposed Additional Appropriations." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

DISPOSAL OF SURPLUS EQUIPMENT

On motion of Mr. McMahan, the board declared fifty-two wood card catalog cabinets to be surplus and no longer needed for library purposes, and authorized their sale according to law. A list of the inventory numbers of the surplus units is appended to and made a part of these minutes.

GIFT OF AFGHAN

Cheryl Hackworth presented for the board's consideration a proposed gift from Little Turtle Gifts of a Fort Wayne Bicentennial Afghan. On motion of Mr. McMahan, this gift was accepted with the thanks of the board.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:42 p.m.

Cheryl C. Ch

President

Patricia E Riley

Secretary

A

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT June 30, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	JUNE 30 1993	JUNE 30 1992
ASSETS										
CASH ON DEPOSIT	3,222,317	3,026	0	525,666	190	1,823			3,753,022	571,950
CASH ON HAND	2,687								2,687	2,731
CASH WITH FISCAL AGENT				0					0	220
INVESTMENTS AT COST	541,585	6,000		136,000	35,000	194,819			913,404	3,960,391
TAXES DUE FROM COUNTY GOVERNMENT									0	0
ACCRUED INTEREST	1,154								1,154	0
DUE FROM OTHER GOVERNMENTS	0								0	0
DUE FROM OTHER FUNDS									0	0
ACCOUNTS RECEIVABLE	8,500								8,500	8,500
FIXED ASSETS:									0	0
LAND							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,413,804
FURNITURE AND EQUIPMENT							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND								661,666	661,666	621,674
AMT TO BE PROVIDED--RET OF DEBT.								9,330,834	9,330,834	9,833,326
AMT TO BE PROVIDED--VAC PAY LIAB								276,496	276,496	268,650
AMT AVAILABLE IN CAP PROJ FUND								0	0	19,236
TOTAL ASSETS	3,776,242	9,026	0	661,666	35,190	196,642	24,137,384	10,268,996	39,085,147	39,399,371
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	38		0					0	38	19,236
TEMPORARY LOANS/FINANCING	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS	344,852							276,496	621,348	578,462
UNREMITTED WITHHOLDINGS	33,672								33,672	32,698
DEFERRED COMP PAYABLE						194,819			194,819	125,000
DUE TO OTHER FUNDS(& PLAC)	67								67	0
CAPITAL LEASES PAYABLE								7,740,000	7,740,000	7,915,000
MATURED BONDS PAYABLE									0	0
MATURED INTEREST PAYABLE				0					0	220
G O BONDS & CAP LEASES PAYABLE								2,252,500	2,252,500	2,540,000
TOTAL LIABILITIES	2,061,943	0	0	0	0	194,819	0	10,268,996	12,525,759	13,410,616
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS							24,137,384		24,137,384	24,112,693
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES	1,004,668								1,004,668	951,926
RESERVED - ARBITRAGE REBATE.									0	19,236
RESTRICTED-SPECIAL REVENUE		9,026	0						9,026	11,818
DESIGNATED FOR DEBT SERVICE.				661,666					661,666	621,674
UNRESERVED	709,631		0		35,190	1,823			746,644	271,411
TOTAL FUND EQUITY	1,714,299	9,026	0	661,666	35,190	1,823	24,137,384	0	26,559,389	25,988,758
TOTAL LIABILITIES & FUND EQUITY	3,776,242	9,026	0	661,666	35,190	196,642	24,137,384	10,268,996	39,085,147	39,399,374

MODIFIED ACCRUAL
UNAUDITED
JUNE 1993
COMR9306

B

16-Jul-93

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED June 30, 1993

	GOVERNMENTAL FUND TYPES					TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	YEAR-TO-DATE June 30, 1993	YEAR-TO-DATE June 30, 1992
REVENUES:							
AUTO EXCISE TAX	513,780			50,216		563,996	524,620
REAL PROPERTY TAX LEVY	4,076,763			398,577		4,475,340	4,201,586
INTANGIBLES TAX & COIT	549,855			76,610		626,466	414,613
USER FEES	214,217					214,217	200,187
INTERGOVERNMENTAL REVENUE	26,402		30,210			56,612	82,929
PARKING FEES	52,506					52,506	52,834
GIFTS & DONATIONS	8,770	2,588				11,358	11,356
INTEREST	27,441					27,441	42,710
OTHER REVENUES & PROCEEDS	31,265			0		31,265	29,421
TOTAL REVENUES	5,501,000	2,588	30,210	525,403	0	6,059,201	5,560,256
EXPENDITURES--CURRENT:							
COMPENSATION & BENEFITS	3,144,151	0	0			3,144,151	2,987,289
SUPPLIES	186,241	30	0			186,271	154,376
PROFESSIONAL SERVICES	48,008	500	0			48,508	42,761
COMMUNICATION & TRANSPORTATION	139,793	0	0			139,793	125,586
INSURANCE	91,358					91,358	72,268
UTILITY SERVICES	265,025					265,025	261,683
REPAIRS & MAINTENANCE	272,826					272,826	191,260
LEASING & MISCELLANEOUS SERVICES	79,449	104	0			79,553	76,218
EXPENDITURES--CAPITAL OUTLAY:							
GENERAL FIXED ASSETS	134,277	0	0			134,277	154,202
LIBRARY MATERIALS	860,282	982	30,210			891,473	802,908
EXPENDITURES--DEBT SERVICE:							
CAPITAL LEASE PAYMENTS				362,054		362,054	277,409
PRINCIPAL RETIREMENT--BONDS				162,500		162,500	147,500
INTEREST CHARGES--BONDS				90,425		90,425	94,644
TOTAL EXPENDITURES	5,221,409	1,616	30,210	614,979	0	5,868,213	5,388,104
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	279,591	973	0	(89,576)	0	190,988	172,152
OTHER FINANCING SOURCES (USES):							
PROCEEDS OF DEBT ISSUES						0	0
OPERATING TRANSFERS IN	0			0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	279,591	973	0	(89,576)	0	190,988	172,152
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	2,229,193	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0			0	0
FUND BALANCES-June 30 '93	1,714,299	9,027	0	661,665	35,190	2,420,181	1,876,064

June 93 unaudited
ER-06REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED June 30, 1993

08-Jul-93
07:32 AM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/30/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	REVENUES:												(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	513,780.43		0.00		513,780.43			572,537.57	52.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	4,076,763.37		0.00		4,076,763.37			4,620,018.63	53.12%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	502,533.64		0.00		502,533.64			497,466.36	49.75%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	5,140,399.29		0.00	0.00	5,140,399.29			5,734,072.71	52.73%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	87,641.20				87,641.20			62,358.80	41.57%
5202	EXTENDED USE FEES	200,000	200,000		200000	126,204.15		0.00	0.00	126,204.15			73,795.85	36.90%
5203	FAX FEES	0	0		0	371.50				371.50			(371.50)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	214,216.85		0.00	0.00	214,216.85			135,783.15	38.80%
5301	FEDERAL OPERATING GRANTS	0	0		0	24,723.26				24,723.26			(24,723.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50			(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66			(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	72,528.42		46,126.00	0.00	26,402.42			20,250.58	43.41%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	23,755.60				23,755.60			(23,755.60)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	26,470.45				26,470.45			(26,470.45)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	1,679.45				1,679.45			(1,679.45)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	600.00		8,500.00	8,500.00	600.00			101,400.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	52,505.50		8,500.00	8,500.00	52,505.50			49,494.50	48.52%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00				
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00			0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,769.64				8,769.64			(8,769.64)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00			0.00	
5650	INTEREST	50,000	50,000		50000	26,287.13		0.00	1,154.32	27,441.45			22,558.55	45.12%
5701	ACPL PUBLICATIONS	0	0		0	6.50			0.00	6.50			(6.50)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	3,665.36				3,665.36			5,334.64	59.27%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	9,098.05		0.00	0.00	9,098.05			2,901.95	24.18%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	2,413.63				2,413.63			(2,413.63)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00			0.00	
5706	OTHER REVENUES	0	0		0	16,081.31				16,081.31			(16,081.31)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	31,264.85		0.00	0.00	31,264.85			(10,264.85)	-48.88%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	5,545,971.68	51.54%	54,626.00	9,654.32	5,501,000.00			5,943,125.00	51.93%

June 93 unaudited
ER-06REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED June 30, 1993

08-Jul-93
07:32 AM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/30/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNEMCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:													
	** PERSONAL SERVICES **													
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	1,605,899.61		52,259.90	207,516.81	1,761,156.52		1,761,156.52	2,458,343.48	
1102	SALARIED OVERTIME	0	0		0	4,597.35				4,597.35		4,597.35	(4,597.35)	
1103	SALARIED VACATION	0	0		0	115,511.04				115,511.04		115,511.04	(115,511.04)	
1104	SALARIED SICK PAY	0	0		0	51,776.48				51,776.48		51,776.48	(51,776.48)	
1105	SALARIED DISABILITY PAY	0	0		0	7,657.14				7,657.14		7,657.14	(7,657.14)	
1106	SALARIED HOLIDAY	0	0		0	30,319.91				30,319.91		30,319.91	(30,319.91)	
1107	SALARIED JURY DUTY	0	0		0	107.43				107.43		107.43	(107.43)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	3,207.49				3,207.49		3,207.49	(3,207.49)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	25,735.96				25,735.96		25,735.96	(25,735.96)	
1110	SALARIED PREMIUM TIME	0	0		0	11,092.98				11,092.98		11,092.98	(11,092.98)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00		0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	5,263.03				5,263.03		5,263.03	(5,263.03)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	1,861,168.42	55.90%	52,259.90	207,516.81	2,016,425.33	0.00	2,016,425.33	2,203,574.67	52.22%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	499,732.77		16,648.20	65,531.62	548,616.19		548,616.19	656,383.81	
1202	HOURLY OVERTIME	80,000	80,000		80000	1,796.73				1,796.73		1,796.73	78,203.27	
1203	HOURLY VACATION	0	0		0	20,550.97				20,550.97		20,550.97	(20,550.97)	
1204	HOURLY SICK PAY	0	0		0	1,847.77				1,847.77		1,847.77	(1,847.77)	
1205	HOURLY DISABILITY PAY	0	0		0	11,691.66				11,691.66		11,691.66	(11,691.66)	
1206	HOURLY HOLIDAY	0	0		0	8,983.14				8,983.14		8,983.14	(8,983.14)	
1207	HOURLY JURY DUTY	0	0		0	143.45				143.45		143.45	(143.45)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	592.02				592.02		592.02	(592.02)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	7,178.31				7,178.31		7,178.31	(7,178.31)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	552,516.82	57.00%	16,648.20	65,531.62	601,400.24	0.00	601,400.24	683,599.76	53.20%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	13,832.35	78.72%			13,832.35		13,832.35	51,167.65	78.72%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26		8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	33,200.06	-201.82%			33,200.06		33,200.06	(22,200.06)	-201.82%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00		0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	47,040.67	38.10%	0.00	0.00	47,040.67	0.00	47,040.67	28,959.33	38.10%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	2,460,725.91	55.91%	68,908.10	273,048.43	2,664,866.24	0.00	2,664,866.24	2,916,133.76	52.25%
1501	EMPLOYER FICA	413,100	413,100		413100	183,920.19	55.48%	5,271.41	20,888.20	199,536.98		199,536.98	213,563.02	51.70%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	105,799.98	54.00%	55,669.93	50,915.52	101,045.57		101,045.57	128,954.43	56.07%
1504	GROUP INSURANCE	400,000	400,000		400000	174,101.63	56.47%	0.00	0.00	174,101.63		174,101.63	225,898.37	56.47%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	5,291.61	89.42%	690.99	0.00	4,600.62		4,600.62	45,399.38	90.80%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	469,515.41	57.44%	62,034.33	71,803.72	479,284.80	0.00	479,284.80	623,815.20	56.55%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	2,930,241.32	56.16%	130,942.43	344,852.15	3,144,151.04	0.00	3,144,151.04	3,539,948.96	52.96%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED June 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/30/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **														
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	13,456.48	66.36%	13.88	0.00	13,442.60	5,659.01	19,101.61	20,898.39	52.25%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	13,456.48	66.36%	13.88	0.00	13,442.60	5,659.01	19,101.61	20,898.39	52.25%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	12,416.75	50.31%	88.40	0.00	13,328.36	726.00	14,054.36	12,945.64	47.95%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	4,028.37	55.24%	661.54	0.00	3,366.83	0.00	3,366.83	5,633.17	62.59%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	12,070.43	66.11%	0.00	0.00	12,070.43	5,977.75	18,048.13	17,571.82	49.33%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	26,287.61	41.95%	3,626.93	0.00	22,660.68	4,559.35	27,220.03	18,067.85	39.90%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	18,043.15	21.55%	0.00	0.00	18,043.15	828.08	18,871.23	4,128.77	17.95%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	30,963.92	-5.11%	2,010.59	0.00	28,953.33	782.31	29,735.64	(276.65)	-0.94%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	59,919.90	30.78%	1,653.65	0.00	58,266.25	12,177.95	70,444.20	16,121.25	18.62%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	165,053.84	36.38%	8,041.11	0.00	157,012.73	25,051.44	182,064.17	77,368.15	29.82%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	16,022.07	33.37%	2,423.77	0.00	13,598.30	4,555.20	18,153.50	5,893.90	24.51%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	2,415.34	66.91%	227.61	0.00	2,187.73	2,552.65	4,740.38	2,559.62	35.06%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	13,437.41	41.18%	2,651.38	0.00	15,786.03	7,107.85	22,893.88	8,453.52	26.97%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	196,947.73	40.46%	10,706.37	0.00	186,241.36	37,818.30	224,059.66	106,720.06	32.26%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED June 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **														
3101	CONSULTING	10,000	10,000	0.00	10000	13,425.06	-34.25%	0.00	0.00	13,425.06	3,600.00	17,025.06	(7,025.06)	-70.25%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	12,169.50	-508.48%	900.00	0.00	11,269.50	8,154.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	851.20	71.63%	20.00	0.00	831.20	0.00	831.20	2,168.80	72.29%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	6,688.71	-33.77%	0.00	0.00	6,688.71	6,830.00	13,518.71	(8,518.71)	-170.37%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	13,441.54	10.39%	339.25	0.00	13,103.29	0.00	13,103.29	1,896.71	12.64%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	3,854.75	79.87%	1,165.00	0.00	2,689.75	691.00	3,380.75	15,769.25	82.35%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	50,430.76	6.87%	2,423.25	0.00	48,007.51	19,275.00	67,282.51	(13,132.51)	-24.25%
3201	TELEPHONE SERVICE	115,000	115,000		115000	53,994.36	53.05%	3,000.00	0.00	50,994.36	0.00	50,994.36	64,005.64	55.66%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	60,110.82	45.35%	653.09	0.00	59,457.73	0.00	59,457.73	50,542.27	45.95%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	4,204.20	15.92%	0.00	0.00	4,204.20	0.00	4,204.20	795.80	15.92%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	3,746.84		0.00	0.00	3,746.84	50.00	3,796.84	11,203.16	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	19,341.36	57.02%	39.20	0.00	19,302.16	7,820.00	27,122.16	17,877.84	39.73%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	141,397.58	51.24%	3,692.29	0.00	137,705.29	7,870.00	145,575.29	144,424.71	49.80%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	2,087.80	53.60%	0.00	0.00	2,087.80	0.00	2,087.80	2,412.20	53.60%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	2,087.80	62.04%	0.00	0.00	2,087.80	0.00	2,087.80	3,412.20	62.04%
3401	INSURANCE	115,000	115,000		115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
3501	NATURAL GAS	173,000	173,000		173000	87,230.80	49.58%	1,594.95	0.00	85,635.85	0.00	85,635.85	87,364.15	50.50%
3502	ELECTRICITY	470,000	470,000		470000	172,838.75	63.23%	6,604.10	0.00	166,234.65	0.00	166,234.65	303,765.35	64.63%
3503	WATER & SEWER	21,000	21,000		21000	8,027.74	61.77%	1,023.15	0.00	7,004.59	0.00	7,004.59	13,995.41	66.64%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	6,150.00	52.69%	0.00	0.00	6,150.00	6,114.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	274,247.29	59.49%	9,222.20	0.00	265,025.09	6,114.00	271,139.09	405,860.91	59.95%
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	22,205.27	71.22%	415.43	0.00	21,789.84	10,655.94	32,445.78	44,696.27	57.94%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	63,819.61	-112.73%	1,489.37	0.00	62,330.24	305,181.00	367,511.24	(337,511.24)	-1125.04%
3603	LANDSCAPING SERVIES	24,000	24,000	0.00	24000	26,470.72	-10.29%	448.00	0.00	26,022.72	13,585.00	39,607.72	(15,607.72)	-65.03%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	95,259.22	44.02%	680.00	0.00	94,579.22	51,267.17	145,846.39	24,308.61	14.29%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	22,312.46	50.77%	2,932.64	0.00	19,379.82	20,607.77	39,987.59	5,338.71	11.78%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	2,438.66	85.65%	225.23	0.00	2,213.43	274.74	2,488.17	14,511.93	85.36%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	48,248.45	43.56%	1,738.01	0.00	46,510.44	29,541.68	76,052.12	9,428.88	11.03%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	280,754.39	37.49%	7,928.68	0.00	272,825.71	431,113.30	703,939.01	(254,834.66)	-56.74%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	31,153.35	46.29%	2,662.17	0.00	28,491.18	32,011.36	60,502.54	(2,502.54)	-4.31%
	LEASING & RENTALS	58,000	58,000	0.00	58000	31,153.35	46.29%	2,662.17	0.00	28,491.18	32,011.36	60,502.54	(2,502.54)	-4.31%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED June 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/30/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	12,023.48	-0.20%	0.00	0.00	12,023.48	0.00	12,023.48	(23.48)	-0.20%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	49,744.74	52.62%	10,820.37	0.00	38,924.37	7,656.31	46,580.68	58,419.32	55.64%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	61,778.22	70.17%	10,820.37	0.00	50,957.85	7,656.31	58,614.16	148,485.84	71.70%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	933,207.39	49.72%	36,748.96	0.00	896,458.43	504,039.97	1,400,498.40	455,355.95	24.54%
	*** CAPITAL OUTLAYS ***													
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	82,075.10	50.06%	99.00	0.00	81,976.10	865.95	82,842.05	81,512.05	49.60%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	21,516.00	95.03%	0.00	0.00	21,516.00	104,281.02	125,797.02	307,152.00	70.94%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	14,525.30	-20.77%	520.50	0.00	14,004.80	2,539.89	16,544.69	(4,517.08)	-37.56%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	134,896.35	79.11%	619.50	0.00	134,276.85	107,686.86	241,963.71	403,717.02	62.53%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	684,059.73	61.94%	28,873.35	37.50	655,223.88	278,289.55	933,513.43	863,917.34	48.06%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	13,974.70	30.13%	0.00	0.00	13,974.70	2,011.42	15,986.12	4,013.88	20.07%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	95,863.69	70.33%	155.08	0.00	95,708.61	8,896.28	104,604.89	218,476.01	67.62%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	5,471.00	72.65%	0.00	0.00	5,471.00	842.11	6,313.11	13,686.89	68.43%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	66,448.43	59.17%	2,791.79	0.00	63,656.64	25,477.73	89,134.37	73,621.93	45.23%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	31,190.35	65.35%	4,943.68	0.00	26,246.67	39,605.97	65,852.64	24,155.36	26.84%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	897,007.90	62.83%	36,763.90	37.50	860,281.50	355,123.06	1,215,404.56	1,197,871.41	49.64%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	1,031,904.25	66.27%	37,383.40	37.50	994,558.35	462,809.92	1,457,368.27	1,601,588.43	52.36%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	5,092,300.69	57.31%	215,781.16	344,889.65	5,221,407.18	1,004,668.19	6,226,077.37	5,703,613.40	47.81%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(435,566)	453,670.79		(161,155.16)	(335,235.33)	279,590.82	(1,004,668.19)	(6,226,077)	239,511.60	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

July 22, 1993	)	
	)	
A RESOLUTION TO APPROVE THE LIBRARY	)	
BUDGET ESTIMATE FOR THE OPERATING	)	No. 1993-7
FUND FOR THE CALENDAR YEAR ENDING	)	
DECEMBER 31, 1994	)	

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Library Budget Estimate for the Operating Fund for the Calendar Year Ending December 31, 1994 as contained in the following Library Budget Form No. 1 and appended schedules consisting of four pages, and aggregating $12,617,100 is hereby approved, as witnessed by the signatures of the Board of Library Trustees affixed thereto this 22nd day of July, 1993.

Adopted this 22nd day of July, 1993

Charles L. Coleman
President

Patricia E. Riley
Secretary

Prescribed by State Board of Accounts

Library Budged Form No. 1 (Rev. 1982)

Resolution No. 1993-7

LIBRARY BUDGET ESTIMATE

For The Calendar Year Ending December 31, 1994

Allen County Public Library

Allen County

Prepare a separate estimate for each fund. Operating FUND	Items	Total Estimate	Approved
1 Personal Services			
Salaries and Wages			
Salary of Librarian			
Salary of Assistants			
Salary of Treasurer			
Wages of Janitors			
Employee Benefits			
Employer's Share - F.I.C.A.			
Unemployment Compensation			
Employer's Contribution - P.E.R.F.			
Employer's Contribution - Group Insurance			
Sick Pay			
Other Employee Benefits			
Other Personal Services			
Total Personal Services		7,060,000	
2. Supplies			
Office Supplies			
Official Records			
Stationery and Printing			
Other Office Supplies			
Operating Supplies			
Cleaning and Sanitation Supplies			
Fuel, Oil and Lubricants			
Other Operating Supplies			
Repair and Maintenance Supplies			
Building Materials and Supplies			
Paint and Painting Supplies			
Repair Parts			
Other Repair and Maintenance Supplies			
Other Supplies			
Total Supplies		385,500	
. Other Services and Charges			
Professional Services			
Consulting Services			
Engineering and Architectural Services			
Legal Services			
Other Professional Services			
Communication and Transportation			
Telephone and Telegraph			
Postage			
Traveling Expense			
Professional Meetings			
Freight and Express			
Printing and Advertising			
Advertising and Publication of Notices			
Printing, Other Than Office Supplies			
Insurance			
Official Bonds			
Other Insurance			

3. Other Services and Charges (continued)	Items	Total Estimate	Approved
Utility Services			
Gas			
Electricity			
Water			
Waste Disposal Services			
Repairs and Maintenance			
Buildings and Structures			
Equipment			
Rentals			
Real Estate			
Equipment			
Debt Service			
Payment of Bonds			
Interest - Bonds			
Other			
Dues			
Interest on Temporary Loans			
Taxes and Assessments			
Transfer to Library Improvement Reserve Fund			
Total Other Services and Charges		2,385,600	
4. Capital Outlays			
Land			
Buildings			
Improvements Other Than Buildings			
Furniture and Equipment			
Other Capital Outlays			
Books			
Periodicals and Newspapers			
Nonprinted Materials (Microforms & Audio-visuals)			
Total Capital Outlays		2,786,000	
Fund Total		12,617,100	

We hereby certify that the foregoing is true and fair estimate of the necessary expense of the Allen County Public Library

Library for the calendar year 19 94 for the purposes therein specified.

Date this 22nd day of July 19 93

Members of Library Board

Members of Library Board

RESOLUTION NO. 1993-7

ALLEN COUNTY PUBLIC LIBRARY

LIBRARY BUDGET ESTIMATE FOR 1994
OPERATING FUND

1000 PERSONAL SERVICES	
1100 SALARIES	
1101 TIME WORKED	4,400,000
1102 OVERTIME	0
1103 VACATION	0
1104 SICK PAY	0
1105 DISABILITY PAY	0
1106 HOLIDAY PAY	0
1107 JURY DUTY	0
1108 DEATH IN FAMILY	0
1109 TRAVEL/MEETINGS	0
1110 SUNDAY PREMIUM	0
1111 TAXABLE FRINGE BENEFITS	0
1112 RELOCATION	0
TOTAL 1100	4,400,000
1200 HOURLY WAGES	
1201 TIME WORKED	1,360,000
1202 OVERTIME	0
1203 VACATION	0
1204 SICK PAY	0
1205 DISABILITY PAY	0
1206 HOLIDAY PAY	0
1207 JURY DUTY	0
1208 DEATH IN FAMILY	0
1209 TRAVEL/MEETINGS	0
1210 MISCELLANEOUS	0
TOTAL 1200	1,360,000
1300 SUMMER WAGES	
1301 TIME WORKED	70,000
1302 OVERTIME	0
TOTAL 1300	70,000
1400 SHORT-TERM ACPL STAFF	
1401 TIME WORKED	70,000
1402 OVERTIME	0
TOTAL 1400	70,000
TOTAL 1100-1400	5,900,000
1500 EMPLOYER PAID BENEFITS	
1501 EMPLOYER FICA	450,000
1502 UNEMPLOYMENT REIMBURSEMENT	10,000
1503 EMPLOYER PERF	230,000
1504 GROUP INSURANCE	425,000
1505 DEDUCTIBLE REIMBURSEMENT	45,000

	TOTAL 1500	1,160,000
TOTAL 1000 PERSONAL SERVICES		7,060,000
2000 SUPPLIES		
2100 OFFICE SUPPLIES		
2101	OFFICE SUPPLIES	41,000
	TOTAL 2100	41,000
2200 OPERATING SUPPLIES		
2201	CLEANING SUPPLIES	29,000
2202	VEHICLE FUEL	10,000
2203	HEATING OIL	3,500
2204	COPIER SUPPLIES	45,000
2205	LIBRARY MATERIALS SUPPLIES	45,000
2209	PROGRAMMING SUPPLIES	45,000
2210	PRINTING SUPPLIES	40,000
2211	OPERATING SUPPLIES N.E.C.	90,000
	TOTAL 2200	307,500
2300 REPAIR & MAINTENANCE SUPPLIES		
2301	MAINTENANCE SUPPLIES	30,000
2302	REPAIR PARTS	7,000
	TOTAL 2300	37,000
TOTAL 2000 SUPPLIES		385,500
3000 OTHER SERVICES & CHARGES		
3100 PROFESSIONAL SERVICES		
3101	CONSULTING	15,000
3102	ENGINEERING & ARCH. SERVICES	15,000
3103	LEGAL SERVICES	3,000
3104	PROGRAM PRESENTERS	30,000
3105	TEMPORARY HELP SERVICES	16,000
3106	OTHER PROFESSIONAL SERVICES	16,000
	TOTAL 3100	95,000
3200 COMMUNICATION & TRANSP. SERV.		
3201	TELEPHONE SERVICE	120,000
3202	POSTAGE & SHIPPING	118,000
3204	RECRUITING	5,500
3205	TRAINING & DEVELOPMENT	16,000
3206	TRAVEL & TRAINING	47,000
	TOTAL 3200	306,500
3300 PRINTING & ADVERTISING		
3301	PUBLICATION OF LEGAL NOTICES	1,000
3302	PRINTING OTHER THAN OFC. SUPP.	4,000
	TOTAL 3300	5,000

3400	INSURANCE	
3401	INSURANCE	115,000
	TOTAL 3400	115,000
3500	UTILITY SERVICES	
3501	NATURAL GAS	185,000
3502	ELECTRICITY	475,000
3503	WATER & SEWER	21,000
3504	TRASH DISPOSAL	15,000
	TOTAL 3500	696,000
3600	REPAIRS & MAINTENANCE	
3601	BUILDING & STRUCTURES REPAIR	95,000
3602	HVAC SERVICES	45,000
3603	LANDSCAPING SERVICES	35,000
3604	COMPUTER MAINTENANCE	170,000
3605	COPIER SERVICES	45,000
3606	VEHICLE SERVICES	15,000
3607	OTHER EQUIPMENT SERVICES	95,000
	TOTAL 3600	500,000
3700	RENTALS	
3701	REAL ESTATE RENTAL	0
3702	EQUIPMENT RENTAL/LEASING	65,000
	TOTAL 3700	65,000
3800	DEBT SERVICE	
3801	LONG-TERM DEBT PRINCIPAL	0
3802	INTEREST ON LONG-TERM DEBT	0
	TOTAL 3800	0
3900	MISC. SERVICES & CHARGES	
3901	DUES & MEMBERSHIPS	13,000
3902	INTEREST ON TEMPORARY LOANS	80,000
3903	TAXES & ASSESSMENTS	100
3904	TRANSFER TO LIRF	400,000
3905	MATERIALS CONSERVATION SERV.	0
3906	COMPUTER SERVICES	110,000
3907	OTHER	0
	TOTAL 3900	603,100
TOTAL 3000	OTHER SERVICES & CHARGES	2,385,600
4000	CAPITAL OUTLAYS	
4400	EXP. FOR GEN. FIXED ASSETS	
4401	FURNITURE & EQUIPMENT	120,000
4403	COMPUTER EQUIPMENT	200,000
4405	TELEVISION EQUIPMENT	1,000
4407	VEHICLES	20,000
4409	BUILDINGS	0
4411	LAND	0

	TOTAL 4400	341,000
4500	EXP. FOR LIBRARY COLLECTION	
4510	BOOKS	1,770,000
4511	CONSERVATION-BOOKS	25,000
4520	PERIODICALS	350,000
4521	CONSERVATION-PERIODICALS	25,000
4530	NON-PRINT MATERIALS	175,000
4540	ONLINE MATERIALS	100,000
	TOTAL 4500	2,445,000
TOTAL 4000 CAPITAL OUTLAYS		2,786,000
TOTAL BUDGET		12,617,100

Prescribed by State Board of Accounts

Library Budget Form No. 2 (Rev. 1985)

506			5	
ID	YEAR	CO	TYPE	KEY

Allen County Public LIBRARY Allen County

Resolution No. 1993-7

ESTIMATE OF MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED 19 94

PREPARE SEPARATE ESTIMATE FOR EACH FUND

Operating FUND SOURCE OF RECEIPTS	ESTIMATED AMOUNTS TO BE RECEIVED -A- July 1, 19 93 to Dec. 31. 19 93	-X- State Board of Tax Commissioners	-B- Jan. 1, 19 94 to Dec. 31, 19 94	-X- State Board of Tax Commissioners
SPECIAL TAXES:				
0201 Intangibles Tax - Banks & Building and Loan	47,322		94,644	
0202 License Excise Tax	616,537		1,073,801	
0203 CAGIT Certified Shares				
0204 CAGIT Property Tax Replacement Credit			XXXXXXXXXX	
0212 County Option Income Tax (COIT)	497,466		1,310,437	
OTHER REVENUE:				
1515 State Distribution	46,653		46,653	
4100 Fines and Fees	100,000		225,000	
2717 Photocopy Fees	75,000		165,000	
6101 Income From Trusts				
6100 Interest on Investments	25,000		50,000	
2716 County Contractual Library				
1418 Library Service Authority				
2705 Township Contracts (List)				
Parking Revenue	75,000		102,000	
Lost/Damaged Materials	7,000		12,000	
Research Services	3,000		10,000	
6400 Gifts and Bequests			10,000	
1419 Operating Grants (Specify Source)				
420 Capital Grants (Specify Source)				
5207 Transfer From Operating Fund (For LIRF Only)				
6200 Rental of Property				
5101 Sale of Property				
9999 Total Columns A and B	1,492,978		3,099,535	

NOTE: Col. A is for the period from July 1 to December 31 of the present year.
Col. B is for the period from January 1 to December 31 of the incoming year.

ID YEAR CO TYPE KEY FUND

Resolution No. 1993-7

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL

TAXING UNIT Allen County Public Library

COUNTY Allen

FUND Operating

NET ASSESSED VALUATION 2,307,160,878

0 5

(This form is to be prepared for each fund that requires either a tax rate or an appropriation.)

(NOT TO BE PUBLISHED)

FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:	AMOUNTS USED TO COMPUTE PUBLISHED BUDGET	APPROPRIATING BODY	TAX ADJUSTMENT BOARD	CONTROL BOARD AND STATE TAX BOARD FINAL ACTION
1. Total budget estimate for incoming year	12,617,100			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	6,430,799			
3. Additional appropriation necessary to be made July 1 to December 31 of present year	406,591*			
4. Outstanding temporary loans to be paid not included in lines 2 or 3	200,000			
5. Total funds required (add lines 1, 2, 3 and 4)	1,683,315			
	21,337,805			
FUNDS ON HAND AND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	3,763,902			
7. Taxes to be collected, present year (December Settlement)	4,618,769			
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	1,492,978			
b. Total Column B Budget Form 2	3,099,535			
9. Total Funds (add lines 6, 7, 8a and 8b)	12,975,183			
10. Net amount to be raised for expenses to December 31st of incoming year (deduct line 9 from line 5)	8,362,622			
11. Operating balance (not in excess of expense January 1st to June 30, less miscellaneous revenue for same period)	800,000			
12. Amount to be raised by tax levy (add lines 10 and 11)	9,162,622			
13. Property Tax Replacement Credit from Local Option Tax	0			
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13 from line 12)	9,162,622			
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	9,162,622			
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	0.3971			

Note: Please be sure total of amounts in line 2, 3 and 4 do not exceed total amounts in lines 6, 7 and 8a

*2a - Carryover encumbrances from 12/31/92

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

July 22, 1993

A RESOLUTION TO APPROVE THE LIBRARY BUDGET ESTIMATE FOR THE BOND AND INTEREST REDEMPTION FUND FOR THE CALENDAR YEAR ENDING DECEMBER 31, 1994

No. 1993-8

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Library Budget Estimate for the Bond and Interest Redemption Fund for the Calendar Year Ending December 31, 1994 as contained in the following Library Budget Form No. 1 and aggregating $1,230,818 is hereby approved, as witnessed by the signatures of the Board of Library Trustees affixed thereto this 22nd day of July, 1993.

Adopted this 22nd day of July, 1993.

Charles E. Allen
President

Patricia E. Riley
Secretary

Prescribed by State Board of Accounts

Library Budged Form No. 1 (Rev. 1982)

Resolution No. 1993-8

LIBRARY BUDGET ESTIMATE

For The Calendar Year Ending December 31, 19 94

Allen County Public Library

Allen County

Prepare a separate estimate for each fund.

ond & Interest Redemption FUND

	Items	Total Estimate	Approved
1 Personal Services			
Salaries and Wages			
Salary of Librarian			
Salary of Assistants			
Salary of Treasurer			
Wages of Janitors			
Employee Benefits			
Employer's Share - F.I.C.A.			
Unemployment Compensation			
Employer's Contribution - P.E.R.F.			
Employer's Contribution - Group Insurance			
Sick Pay			
Other Employee Benefits			
Other Personal Services			
Total Personal Services		0	
. Supplies			
Office Supplies			
Official Records			
Stationery and Printing			
Other Office Supplies			
Operating Supplies			
Cleaning and Sanitation Supplies			
Fuel, Oil and Lubricants			
Other Operating Supplies			
Repair and Maintenance Supplies			
Building Materials and Supplies			
Paint and Painting Supplies			
Repair Parts			
Other Repair and Maintenance Supplies			
Other Supplies			
Total Supplies		0	
Other Services and Charges			
Professional Services			
Consulting Services			
Engineering and Architectural Services			
Legal Services			
Other Professional Services			
Communication and Transportation			
Telephone and Telegraph			
Postage			
Traveling Expense			
Professional Meetings			
Freight and Express			
Printing and Advertising			
Advertising and Publication of Notices			
Printing, Other Than Office Supplies			
Insurance			
Official Bonds			
Other Insurance			

3. Other Services and Charges (continued)	Items	Total Estimate	Approved
Utility Services			
Gas			
Electricity			
Water			
Waste Disposal Services			
Repairs and Maintenance			
Buildings and Structures			
Equipment			
Rentals			
Real Estate			
Equipment			
Debt Service Lease Payments	726,228		
Payment of Bonds	350,000		
Interest - Bonds	151,800	1,230,818	
Other			
Dues			
Interest on Temporary Loans			
Taxes and Assessments			
Transfer to Library Improvement Reserve Fund			
Total Other Services and Charges			
4. Capital Outlays			
Land			
Buildings			
Improvements Other Than Buildings			
Furniture and Equipment			
Other Capital Outlays			
Books			
Periodicals and Newspapers			
Nonprinted Materials (Microforms & Audio-visuals)			
Total Capital Outlays		0	
Fund Total		1,230,818	

We hereby certify that the foregoing is true and fair estimate of the necessary expense of the Allen County Public Library

Library for the calendar year 19 94 for the purposes therein specified.

Date this 22nd day of July 19 93

Members of Library Board

Members of Library Board

Prescribed by State Board of Accounts

Library Budget Form No. 2 (Rev. 1985)

506			5	
ID	YEAR	CO	TYPE	KEY

Allen County Public LIBRARY Allen County

Resolution No. 1993-8

ESTIMATE OF MISCELLANEOUS REVENUES FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED 19 94

PREPARE SEPARATE ESTIMATE FOR EACH FUND

Bond & Interst Redemption FUND

SOURCE OF RECEIPTS	ESTIMATED AMOUNTS TO BE RECEIVED -A- July 1, 19 93 to Dec. 31. 19 93	-X- State Board of Tax Commissioners	-B- Jan. 1, 19 94 to Dec. 31, 19 94	-X- State Board of Tax Commissioners
SPECIAL TAXES:				
0201 Intangibles Tax - Banks & Building and Loan				
0202 License Excise Tax	4,625		9,250	
0203 CAGIT Certified Shares	60,259		104,951	
0204 CAGIT Property Tax Replacement Credit				
0212 County Option Income Tax (COIT)	71,985		XXXXXXXXXX 250,000	
OTHER REVENUE:				
1515 State Distribution				
4100 Fines and Fees				
2717 Photocopy Fees				
6101 Income From Trusts				
6100 Interest on Investments				
2716 County Contractual Library				
1418 Library Service Authority				
2705 Township Contracts (List)				
6400 Gifts and Bequests				
1419 Operating Grants (Specify Source)				
1420 Capital Grants (Specify Source)				
5207 Transfer From Operating Fund (For LIRF Only)				
6200 Rental of Property				
6101 Sale of Property				
999 Total Columns A and B	136,869		364,202	

NOTE: Col. A is for the period from July 1 to December 31 of the present year.
Col. B is for the period from January 1 to December 31 of the incoming year.
Cols. X are reserved for the State Board of Tax Commissioners adjustments.

503

ID YEAR CO TYPE KEY FUND

Resolution No. 1993-8

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL [ ]

TAXING UNIT Allen County Public Library

COUNTY Allen

FUND Bond & Interest Redemption Fund

NET ASSESSED VALUATION 2,307,160,878

0 5

(This form is to be prepared for each fund that requires either a tax rate or an appropriation.)

(NOT TO BE PUBLISHED)

FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:	AMOUNTS USED TO COMPUTE PUBLISHED BUDGET	APPROPRIATING BODY	TAX ADJUSTMENT BOARD	CONTROL BOARD AND STATE TAX BOARD FINAL ACTION
1. Total budget estimate for incoming year	1,230,818			
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	611,412			
3. Additional appropriation necessary to be made July 1 to December 31 of present year	0			
4. Outstanding temporary loans to be paid not included in lines 2 or 3	0			
5. Total funds required (add lines 1, 2, 3 and 4)	1,842,230			
FUNDS ON HAND AND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	661,666			
7. Taxes to be collected, present year (December Settlement)	451,430			
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	136,869			
b. Total Column B Budget Form 2	364,202			
9. Total Funds (add lines 6, 7, 8a and 8b)	1,614,166			
10. Net amount to be raised for expenses to December 31st of incoming year (deduct line 9 from line 5)	228,064			
11. Operating balance (not in excess of expense January 1st to June 30, less miscellaneous revenue for same period)	643,584			
12. Amount to be raised by tax levy (add lines 10 and 11)	871,648			
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13 from line 12)	871,648			
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	871,648			
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	.0378			

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

July 22, 1993

A RESOLUTION TO APPROVE THE LIBRARY BUDGET ESTIMATE FOR THE LIBRARY IMPROVEMENT RESERVE FUND FOR THE CALENDAR YEAR ENDING DECEMBER 31, 1993	)	No. 1993-9

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Library Budget Estimate for the Library Improvement Reserve Fund for the Calendar Year Ending December 31, 1994 as contained in the following Library Budget Form No. 1 and aggregating $425,000 is hereby approved, as witnessed by the signatures of the Board of Library Trustees affixed thereto this 22ND day of July, 1993.

Adopted this 22nd day of July, 1993

Charles E. Clemmer
President

Patricia E. Riley
Secretary

Resolution No. 1993-9

LIBRARY BUDGET ESTIMATE

For The Calendar Year Ending December 31, 19 94

Allen County Public Library

Allen County

repare a separate estimate for each fund.

rary Improvement Reserve FUND

	Items	Total Estimate	Approved
Personal Services			
Salaries and Wages			
Salary of Librarian			
Salary of Assistants			
Salary of Treasurer			
Wages of Janitors			
Employee Benefits			
Employer's Share - F.I.C.A.			
Unemployment Compensation			
Employer's Contribution - P.E.R.F.			
Employer's Contribution - Group Insurance			
Sick Pay			
Other Employee Benefits			
Other Personal Services			
Total Personal Services		0	
Supplies			
Office Supplies			
Official Records			
Stationery and Printing			
Other Office Supplies			
Operating Supplies			
Cleaning and Sanitation Supplies			
Fuel, Oil and Lubricants			
Other Operating Supplies			
Repair and Maintenance Supplies			
Building Materials and Supplies			
Paint and Painting Supplies			
Repair Parts			
Other Repair and Maintenance Supplies			
Other Supplies			
Total Supplies		0	
Other Services and Charges			
Professional Services			
Consulting Services			
Engineering and Architectural Services			
Legal Services			
Other Professional Services			
Communication and Transportation			
Telephone and Telegraph			
Postage			
Traveling Expense			
Professional Meetings			
Freight and Express			
Printing and Advertising			
Advertising and Publication of Notices			
Printing, Other Than Office Supplies			
Insurance			
Official Bonds			
Other Insurance			

3. Other Services and Charges (continued)	Items	Total Estimate	Approved
Utility Services			
Gas			
Electricity			
Water			
Waste Disposal Services			
Repairs and Maintenance			
Buildings and Structures			
Equipment			
Rentals			
Real Estate			
Equipment			
Debt Service			
Payment of Bonds			
Interest - Bonds			
Other			
Dues			
Interest on Temporary Loans			
Taxes and Assessments			
Transfer to Library Improvement Reserve Fund			
_____			
_____			
_____			
Total Other Services and Charges		0	
4. Capital Outlays			
Land			
Buildings			
Improvements Other Than Buildings			
Furniture and Equipment			
Other Capital Outlays			
Books			
Periodicals and Newspapers			
Nonprinted Materials (Microforms & Audio-visuals)			
Total Capital Outlays		425,000	
Fund Total		425,000	

We hereby certify that the foregoing is true and fair estimate of the necessary expense of the Library Improvement Reserve Fund

Library for the calendar year 1994 for the purposes therein specified.

Date this 22nd day of July 1993

Members of Library Board

Members of Library Board

Prescribed by State Board of Accounts

Library Budget Form No. 2 (Rev. 1985)

506			5	
ID	YEAR	CO	TYPE	KEY

Allen County Public LIBRARY Allen County

Resolution No. 1993-9

ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED 19 94

PREPARE SEPARATE ESTIMATE FOR EACH FUND

Library Improvement Reserve FUND

SOURCE OF RECEIPTS	ESTIMATED AMOUNTS TO BE RECEIVED -A- July 1, 19 93 to Dec. 31, 1993	-X- State Board of Tax Commissioners	-B- Jan. 1, 19 94 to Dec. 31, 19 94	-X- State Board of Tax Commissioners
SPECIAL TAXES:				
0201 Intangibles Tax - Banks & Building and Loan				
0202 License Excise Tax				
0203 CAGIT Certified Shares				
0204 CAGIT Property Tax Replacement Credit				
0212 County Option Income Tax (COIT)			XXXXXXXXXX	
OTHER REVENUE:				
1515 State Distribution				
4100 Fines and Fees				
2717 Photocopy Fees				
5101 Income From Trusts				
5100 Interest on Investments				
2716 County Contractual Library				
418 Library Service Authority				
2705 Township Contracts (List)				
400 Gifts and Bequests				
419 Operating Grants (Specify Source)				
420 Capital Grants (Specify Source)				
207 Transfer From Operating Fund (For LIRF Only)			400,000	
200 Rental of Property				
101 Sale of Property				
99 Total Columns A and B	0		400,000	

OTE: Col. A is for the period from July 1 to December 31 of the present year.
Col. B is for the period from January 1 to December 31 of the incoming year.
Cols. X are reserved for the State Board of Tax Commissioners adjustments.

503

ID	YEAR	CO	TYPE	KEY	FUND

Resolution No. 1993-9

BUDGET ESTIMATE - FINANCIAL STATEMENT - PROPOSED TAX RATE

UNIT ON APPEAL [ ]

TAXING UNIT Allen County Public Library

COUNTY Allen

FUND Library Improvement Reserve Fund

NET ASSESSED VALUATION 2,307,160,878

0 5

(This form is to be prepared for each fund that requires either a tax rate or an appropriation.)

(NOT TO BE PUBLISHED)

FUNDS REQUIRED FOR EXPENSES TO DECEMBER 31st OF INCOMING YEAR:	AMOUNTS USED TO COMPUTE PUBLISHED BUDGET	APPROPRIATING BODY	TAX ADJUSTMENT BOARD	CONTROL BOARD AND STATE TAX BOARD FINAL ACTION
1. Total budget estimate for incoming year	425,000	425,000		
2. Necessary expenditures, July 1 to December 31 of present year, to be made from appropriation unexpended	0	0		
3. Additional appropriation necessary to be made July 1 to December 31 of present year	0	0		
4. Outstanding temporary loans to be paid not included in lines 2 or 3	0	0		
5. Total funds required (add lines 1, 2, 3 and 4)	425,000	425,000		
FUNDS ON HAND AND TO BE RECEIVED FROM SOURCES OTHER THAN PROPOSED TAX LEVY:				
6. Actual balance, June 30 of present year	35,190	35,190		
7. Taxes to be collected, present year (December Settlement)				
8. Miscellaneous revenue to be received July 1 of present year to December 31 of incoming year (Schedule on File):				
a. Total Column A Budget Form 2	0	0		
b. Total Column B Budget Form 2	400,000	400,000		
9. Total Funds (add lines 6, 7, 8a and 8b)	435,190	435,190		
10. Net amount to be raised for expenses to December 31st of incoming year (deduct line 9 from line 5)	-(10,190)	-(10,190)		
11. Operating balance (not in excess of expense January 1st to June 30, less miscellaneous revenue for same period)	10,190	10,190		
12. Amount to be raised by tax levy (add lines 10 and 11)	0	0		
13. Property Tax Replacement Credit from Local Option Tax				
14. NET AMOUNT TO BE RAISED BY TAX LEVY (deduct line 13 from line 12)	0	0		
15. Levy Excess Fund Applied to Current Budget	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	
16. Net Amount to be Raised	0	0		
17. Net Tax Rate on Each One Hundred Dollars of Taxable Property	0.0000	0.0000		

Note: Please be sure total of amounts in line 2, 3 and 4 do not exceed [illegible]

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

July 22, 1993	)	
	)	
A RESOLUTION TO PUBLISH A NOTICE	)	1993-10
TO TAXPAYERS OF BUDGET ESTIMATES	)	
AND TAX RATES	)	

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the following Notice to Taxpayers of Budget Estimates and Tax Rates, consisting of one page, is hereby ordered to be published, according to law.

Adopted this 22nd day of July, 1993.

Charles E. Colen
President

Patricia E. Riley
Secretary

Prescribed by State Board of Accounts

Library Budget Form 3 (Rev. 1982)

Resolution No. 1993-10

NOTICE TO TAXPAYERS OF BUDGET ESTIMATES AND TAX RATES

In the matter of determining the tax rates for certain purposes by the Library Board of Allen County Pub. Library Allen County, Indiana. } Before the Library Board

Notice is hereby given to taxpayers of Allen County Public Library Allen County, Indiana, that the proper officers of said Library will conduct a public hearing at Allen County Public Library, Ft.Wayne, Indiana on the 19 94 Budget at 9:00 a.m. on August 19, 19 93. Following this meeting, the aforementioned officers of said Library, will meet at Allen County Public Library, Ft.Wayne, Indiana at 3:00 p.m. on August 26, 19 93 to adopt the following Budget:

BUDGET ESTIMATES AND TAX RATES

FUNDS	BUDGET ESTIMATE	ESTIMATE OF FUNDS TO BE RAISED	PROPERTY TAX REPLACEMENT CREDIT	NET TAX RATE
Library Operating Fund	$ 12,617,100	$ 9,162,622	$	$ .3971
Library Improvement Reserve Fund	425,000	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Bond and Interest Redemption Fund	1,230,818	871,648		.0378
Fund				
Fund				
Fund				
Fund				
Fund				
Totals	$ 14,272,918	$ 10,034,270	$	$ .4349

Taxpayers appearing shall have a right to be heard thereon. After the tax levies have been determined, and presented to the County Auditor not later than two days prior to the second Monday in September, and the levy fixed by the County Tax Adjustment Board, or on their failure so to do, by the County Auditor, ten or more taxpayers feeling themselves aggrieved by such levies, may appeal to the State Board of Tax Commissioners for further and final hearing thereon by filing of petition with the County Auditor on or before the tenth day after publication by the County Auditor of tax rates charged, and the State Board of Tax Commissioners will fix a date for hearing in this county.

Charles E. Coleman
President of Library Board
Charles E. Coleman

Patricia E. Riley
Secretary of Library Board
Patricia E. Riley

Earl A. Reitenour
Treasurer of Library Board
Earl A. Reitenour

Dated July 22, 19 93

A.E. BOYCE CO., MUNCIE, IND. 8984

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

July 22, 1993)
)
RESOLUTION TO PUBLISH NOTICE) No. 1993-11
TO TAXPAYERS OF PROPOSED)
ADDITIONAL APPROPRIATIONS)

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the following Notice to Taxpayers of Proposed Additional Appropriations is hereby ordered to be published according to law.

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of Allen County Public Library, Allen County, Indiana, that the proper legal officers of said municipal corporation at their regular meeting place at 3:00 o'clock p.m. on the day of August 26, 1993, will consider the following additional appropriations in excess of the budget for the current year.

LIBRARY OPERATING FUND	AMOUNT APPROPRIATED
3602 HVAC Services	$171,790.00
4405 Television Equipment	$ 28,210.00

These appropriations are made from additional receipts.

Taxpayers appearing at such meeting shall have the right to be heard thereon. The additional appropriations as finally made will be referred to the State Board of Tax Commissioners, which Board, upon receipt, will hold a further hearing within fifteen days at the county auditor's office of Allen County, Indiana, or at such other place as may be designated. At such hearing, taxpayers objecting to any of such additional appropriations may be heard. Interested taxpayers may inquire of the county auditor when and where such hearing will be held.

Adopted this 22nd day of July, 1993

Charles C. Clem
President

Patricia E. Riley
Secretary

EQUIPMENT FOR DISPOSAL
JULY 22, 1993

ACPL ID NUMBER	ITEM
002535	Wood Card Catalog File
002534	
002527	
002528	
002532	
002533	
002525	
002523	
002522	
002521	
002520	
002519	
002526	
002518	
002516	
002517	
002515	
002514	
002513	
002511	
002510	
002509	
002508	
002507	
002506	
002505	
002504	
002503	
002502	
002501	
002497	
002495	
002494	
002493	
002492	
002491	
002490	
002489	
000637	
001467	

000450
000672
000595
000594
002462
001834
001833
001405
001904
001819
003522
002493

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims August 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $345,986.14 on August 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
07/30/93	gross 212,347.36	net	152,925.46
07/30/93	Payroll taxes (electronic transfer)		62,437.83
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 07/30/93	#52186-52194		9,717.46
Dated 08/10/93	#52196-52375		119,882.39
Manual Checks(s)	#2999		1,023.00
			0.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			$130,622.85
Grand Total		$	$345,986.14

Mr. McMahan, Mr. Andorfer, Mrs. Riley, and Mrs. Koehlinger approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
August 26, 1993
3:00 p.m. - Main Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of July 22, 1993, and meeting for Approval of Claims, August 10, 1993.

4. Financial report for July, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

   a. Finance Committee.

      i. Report on budget hearing.

      ii. Resolution No. 1993-12, "Resolution to Adopt the Library Budget and Tax Rates for the Operating Fund, the Bond & Interest Redemption Fund, and the Library Improvement Reserve Fund for the Calendar Year Ending December 31, 1994."

      iii. Resolution No. 1993-13, "Resolution of Appropriations - Operating Fund".

      iv. Resolution No. 1993-14, "Resolution of Appropriations - Bond & Interest Redemption Fund."

      v. Resolution No. 1993-15, "Resolution of Appropriations - Library Improvement Reserve Fund."

      vi. Resolution No. 1993-16, "Certificate and Resolution of Tax Rates."

   b. Other committee reports.

8. Personnel.

   a. Appointments.

   b. Proposed change to Authorized Staffing Table.

9. Resolution No. 1993-17, "Resolution to Adopt a Policy on Family and Medical Leave."

10. Resolution No. 1993-18, "Resolution to Amend the Policy on Leaves of Absence."

11. Resolution No. 1993-19, "Resolution to Amend the Policy on Sick Leave."

12. Resolution No. 1993-20, "Resolution to Amend the Policy on Vacation."

13. Resolution No. 1993-21, "Resolution to Amend the Policy on Attendance."

14. Public hearing on proposed additional appropriations.

15. Resolution No. 1993-22, "Resolution of Appropriations."

16. Report on television equipment bids.

17. Recommendations of Planned Giving Program Steering Committee.

18. Other business.

   a. Cable Television Program Advisory Committee.

   b. Disposition of Surplus Equipment.

19. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of August 26, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, August 26, 1993, at 3:00 p.m. at the Main Library. Those present were Dr. Coleman presiding, Mr. Carmean, Mrs. Riley, Mr. Andorfer, Mr. McMahan, Ms. Salvador.

Absent: Mrs. Koehlinger.

On motion of Mr. McMahan, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. McMahan, the minutes of the regular meeting of July 22, 1993, and the minutes of the approval of claims of August 10, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. McMahan, the financial report for July, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

Phil Gutman of Summers & Company presented a proposal for an advance refunding of the library's two outstanding long-term debt obligations, with the goal of taking advantage of current low interest rates to save money for the library's taxpayers. Specifically, Summers & Company proposes to advance refund $2,950,000 Allen County Public Library Bonds of 1986 and $8,000,000 Allen County Public Library Participation Certificates of 1989. At recent market rates, Summers & Company estimates a net savings after all costs of issuance of $174,000. To market an advance refunding issue an Official Statement needs to be prepared and mailed. Summers & Company proposes to prepare such documents as are required at no cost to the Allen County Public Library in consideration of the library employing Summers & Company to underwrite and market advance refunding issues for the above named projects and the library authorizing the marketing of the issues by Summers & Company when a certain amount of savings over the remaining term of the 1986 and 1989 issues can be realized.

After discussion, on motion of Mr. Carmean, the following resolution was unanimously adopted:

RESOLVED, that Allen County Public Library now employs Summers & Company to advance refund either 1986 or 1989 or a combination of 1986 and 1989 financings for the Projects.

BE IT FURTHER RESOLVED, that Allen County Public Library now employs, approves and now authorizes Summers & Company to underwrite for and on behalf of Allen County Public Library advance refunding issues for the Projects at such time as a net savings of $174,000 or more on a combination of 1986 and 1989 or more can be achieved over the remaining life of the Lease.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires				$ 0.00
Payroll	08/13/93	gross 211,481.68	net	152,282.51
	08/13/93	Payroll taxes (elec. transfer)		62,252.00
	08/27/93	gross 211,096.38	net	152,345.15
	08/27/93	Payroll taxes (elec. transfer)		62,210.86
Accounts Payable Check Batches				
	(See "Check Report - Summary" for detail of total)			
	Dated 08/13/93	#52377-52380		4,171.42
	Dated 08/27/93	#52382-52723		359,558.18
	Manual Checks	#3000		956.00
Less VOIDS:	#51758, 52146, 52162			(273.08)
Accounts Payable Check Batches Subtotal:				364,412.52
Grand Total				$ 793,503.04

REPORT OF DIRECTOR

Mr. Krull called on Mr. Fortriede to present a report on library service statistics for the month of July and for the year to date.

Mr. Krull noted that the CLSI system upgrade will go forward as scheduled. If all goes according to plan the installation of new software should be completed by mid-September.

The Indianapolis Star carried an article concerning the Allen County Public Library's role in the Civil War Soldiers project being conducted

with the sponsorship of the National Park Service, the Federation of Genealogical Societies, and the Genealogical Society of Utah. The ACPL is the eastern headquarters for a major volunteer effort to computerize millions of civil war soldiers' records currently stored on cards in the National Archives.

RESOLUTION TO ADOPT BUDGETS AS ADVERTISED

Mr. Andorfer moved the adoption of Resolution No. 1993-12, "Resolution to Adopt the Library Budget and Tax Rates for the Operating Fund, the Bond & Interest Redemption Fund, and the Library Improvement Reserve Fund for the Calendar Year Ending December 31, 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION OF APPROPRIATIONS - OPERATING FUND

Mr. Andorfer moved the adoption of Resolution No. 1993-13, "Resolution of Appropriations - Operating Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION OF APPROPRIATIONS - BOND & INTEREST REDEMPTION FUND

Mr. Andorfer moved the adoption of Resolution No. 1993-14, "Resolution of Appropriations - Bond & Interest Redemption Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION OF APPROPRIATIONS - LIBRARY IMPROVEMENT RESERVE FUND

Mr. Andorfer moved the adoption of Resolution No. 1993-15, "Resolution of Appropriations - Library Improvement Reserve Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

CERTIFICATE AND RESOLUTION OF TAX RATES

Mr. Andorfer moved the adoption of Resolution No. 1993-16, "Certificate and Resolution of Tax Rates." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

PERSONNEL

On motion of Mr. Carmean the following personnel actions were approved:

Appointments:

			'93 bi-weekly
Stella Baker	Manager Young Adult Services	#400	$1346.16
Ellen Duffy	Branch Manager Harlan Branch	#130	$1053.85
Theresa Tracy	Branch Ass't/Children's Dupont Branch	#083	$ 636.80
Kay Freudenberg	Page Genealogy	#349	$ 525.71
Andrea Hansen	Page Genealogy	#347	$ 510.40
Stacey Pearson	Librarian II Arts, Music, AV	#283	$ 960.80

On motion of Mr. McMahan the following changes to the Authorized Staffing Table were approved:

New Positions

Branch Assistant	.5 FTE	Grade 4	#092	Dupont Branch
Branch Assistant	.5 FTE	Grade 4	#093	Dupont Branch

Transfer

Branch Assistant	.5 FTE	Grade 4

From: Shawnee Branch To: Tecumseh Branch

RESOLUTION TO ADOPT LIBRARY POLICY ON FAMILY AND MEDICAL LEAVE

Mr. Carmean moved the adoption of Resolution No. 1993-17, "Resolution to Adopt a Policy on Family and Medical Leave." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO AMEND LIBRARY POLICY ON LEAVES OF ABSENCE

Mr. Carmean moved the adoption of Resolution No. 1993-18, "Resolution to Amend the Policy on Leaves of Absence." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO AMEND LIBRARY POLICY ON SICK LEAVE

Mr. Carmean moved the adoption of Resolution No. 1993-19, "Resolution to Amend the Policy on Sick Leave." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO AMEND LIBRARY POLICY ON VACATION

Mr. Carmean moved the adoption of Resolution No. 1993-20, "Resolution to Amend the Policy on Vacation." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO AMEND LIBRARY POLICY ON ATTENDANCE

Mr. Carmean moved the adoption of Resolution No. 1993-21, "Resolution to Amend the Policy on Attendance." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

PUBLIC HEARING

Dr. Coleman called for public comment on the matter of proposed additional appropriations for purchase of television equipment and repairs to the main library cooling system. When no members of the public came forward to speak on this matter, Dr. Coleman declared the public hearing closed.

RESOLUTION OF APPROPRIATIONS

Mr. Carmean moved the adoption of Resolution No. 1993-22, "Resolution of Appropriations." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

REPORT ON BIDS RECEIVED FOR TELEVISION EQUIPMENT

Rick Hayes presented a report on bids received in response to specifications issued for television equipment. A complete tabulation of bids received is amended to and made a part of these minutes.

Mr. Hayes recommended that the lowest bid for each item of equipment be accepted, as follows:

CRUSE COMMUNICATIONS

Two ColorTran Mini Pro light kits	$ 1970
Six EV-635a microphones	600
Cabling for RGB Ami-Link VT A/B Roll editing	200

Three Videotek EVM-13"color TV monitors	1635
SUBTOTAL	$ 4405
DUNCAN VIDEO, INC	
One Sony M7-CCU and one 100m camera cable	$ 4600
Canare Cable reel for 100 meter camera cable	321
ROSS M216 RGB Encoded chroma key board	3100
SUBTOTAL	$ 8012
B&J VIDEO	
One SP-Umatic Sony VO-9850 VCR with BKU-705 TC	$ 8303
One Sony VP-9000 VCP 3/4" SP U-Matic VCP	2436
One Panasonic AG-455U SVHS Camcorder	1599
One Panasonic AG-5700 portable VCR	1293
SUBTOTAL	$ 13,631
GRAND TOTAL	$ 26,048

RECOMMENDATIONS OF PLANNED GIVING PROGRAM STEERING COMMITTEE

In June, Neil Anderson appointed a Planned Giving Program Steering Committee to study the possibility of setting up a planned giving program to benefit the library. The membership of this committee included representatives of the library board, the foundation board, and the Friends board.

On August 5, the committee met with Marcus Young of American City Bureau. American City Bureau has submitted a proposal to provide consulting services for establishing a planned giving program. The result of the meeting was that the committee voted to recommend that we move forward to set up a planned giving program with American City Bureau as consultants.

The library board is being asked to approve the recommendation of the Planned Giving Program Steering Committee. The approval of the foundation board and the Friends board will also be sought at upcoming meetings of those boards. Some of you have been closely involved with the planned giving discussions to date, while others may be less familiar with the issue. Please feel free to give me a call if you have any questions.

The committee recommends a shared funding arrangement, with the foundation paying the cost of a consulting contract with American City Bureau, and the library and the Friends sharing the cost of a new staff

position of Planned Giving Officer. On motion of Mr. Andorfer the board approved the recommendations of the joint Planned Giving Program Steering Committee.

CABLE TELEVISION GRANT APPLICATION TO PROGRAM ADVISORY COMMITTEE

On motion of Mr. McMahan the board approved an application to the Cable Television Program Advisory Committee in the amount of $97,089 for television equipment and supplies.

DISPOSAL OF SURPLUS EQUIPMENT

On motion of Mr. Andorfer the board declared certain library furniture and equipment to be surplus and no longer needed for library purposes, and authorized the disposal of the same according to law. A complete list of the surplus furniture and equipment is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 4:00 p.m.

Charles E. Adams
President

Mary Kellinger
Secretary Pro tempore

MODIFIED ACCRUAL
UNAUDITED
JULY 1993
COMR9307

ALLEN COUNTY PUBLIC LIBRARY

18-Aug-93

(A)

--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED July 31, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	YEAR-TO-DATE July 31, 1993	YEAR-TO-DATE July 31, 1992
REVENUES:								
AUTO EXCISE TAX	513,780			50,216			563,996	524,620
REAL PROPERTY TAX LEVY	4,076,763			398,577			4,475,340	4,201,586
INTANGIBLES TAX & COIT	645,523			76,610			722,133	476,878
USER FEES	243,621						243,621	230,252
INTERGOVERNMENTAL REVENUE	26,402		30,210				56,612	134,992
PARKING FEES	84,943						84,943	77,986
GIFTS & DONATIONS	8,770	2,648					11,418	42,171
INTEREST	37,049						37,049	54,122
OTHER REVENUES & PROCEEDS	36,091			0		1,362	37,453	37,806
TOTAL REVENUES	5,672,943	2,648	30,210	525,403	0	1,362	6,232,566	5,780,413
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	3,701,839	0	0				3,701,839	3,512,863
SUPPLIES	227,708	30	0				227,738	185,770
PROFESSIONAL SERVICES	54,274	500	0				54,774	46,556
COMMUNICATION & TRANSPORTATION	177,462	0	0				177,462	153,488
INSURANCE	91,358						91,358	72,268
UTILITY SERVICES	311,016						311,016	308,296
REPAIRS & MAINTENANCE	332,541						332,541	219,666
LEASING & MISCELLANEOUS SERVICES	94,318	104	0			213	94,635	87,884
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	159,850	828	0				160,678	286,833
LIBRARY MATERIALS	953,660	982	30,210				984,851	919,654
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS				726,228			726,228	722,140
PRINCIPAL RETIREMENT--BONDS				325,000			325,000	125,000
INTEREST CHARGES--BONDS				175,163			175,163	187,178
TOTAL EXPENDITURES	6,104,026	2,444	30,210	1,226,390	0	213	7,363,283	6,827,596
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(431,084)	205	0	(700,987)	0	1,149	(1,130,717)	(1,047,183)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0			0	0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(431,084)	205	0	(700,987)	0	1,149	(1,130,717)	(1,047,183)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	838	2,230,031	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0	0	0	0	0	0
FUND BALANCES-July 31 1993	1,003,624	8,259	0	50,254	35,190	1,987	1,099,315	656,729

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT July 31, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	JULY 31 1993	JULY 31 1992
ASSETS										
CASH ON DEPOSIT.....	2,200,583	2,258	0	255	190	1,987			2,205,273	38,10[illegible]
CASH ON HAND.....	3,270								3,270	3,09[illegible]
CASH WITH FISCAL AGENT.....				0					0	22[illegible]
INVESTMENTS AT COST.....	629,430	6,000		50,000	35,000	237,429			957,858	3,071,22[illegible]
TAXES DUE FROM COUNTY GOVERNMENT									0	0
ACCRUED INTEREST.....	7,760								7,760	[illegible]
DUE FROM OTHER GOVERNMENTS.....	0								0	[illegible]
DUE FROM OTHER FUNDS.....									0	[illegible]
ACCOUNTS RECEIVABLE.....	8,500								8,500	8,50[illegible]
FIXED ASSETS:									0	[illegible]
LAND.....							1,664,769		1,664,769	1,664,76[illegible]
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,80[illegible]
FURNITURE AND EQUIPMENT.....							7,854,810		7,854,810	7,834,12[illegible]
AVAILABLE IN DEBT SERVICE FUND..								50,255	50,255	106,90[illegible]
AMT TO BE PROVIDED--RET OF DEBT.								9,684,745	9,684,745	10,138,09[illegible]
AMT TO BE PROVIDED--VAC PAY LIAB								265,924	265,924	256,23[illegible]
AMT AVAILABLE IN CAP PROJ FUND..								0	0	19,28[illegible]
TOTAL ASSETS	2,849,543	8,258	0	50,255	35,190	239,416	24,137,384	10,000,924	37,320,970	37,754,36[illegible]
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE.....	10		0					0	10	19,29[illegible]
TEMPORARY LOANS/FINANCING.....	1,683,315								1,683,315	2,200,00[illegible]
ACCRUED WAGES & BENEFITS.....	138,924							265,924	404,848	372,547
UNREMITTED WITHHOLDINGS.....	23,619								23,619	22,626
DEFERRED COMP PAYABLE.....						237,429			237,429	125,000
DUE TO OTHER FUNDS(& PLAC).....	50								50	[illegible]
CAPITAL LEASES PAYABLE.....								7,645,000	7,645,000	7,830,00[illegible]
MATURED BONDS PAYABLE.....									0	[illegible]
MATURED INTEREST PAYABLE.....				0					0	22[illegible]
G O BONDS & CAP LEASES PAYABLE..								2,090,000	2,090,000	2,415,00[illegible]
TOTAL LIABILITIES	1,845,919	0	0	0	0	237,429	0	10,000,924	12,084,271	12,984,68[illegible]
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS.....							24,137,384		24,137,384	24,112,69[illegible]
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES..	962,192								962,192	807,01[illegible]
RESERVED - ARBITRAGE REBATE.									0	19,28[illegible]
RESTRICTED-SPECIAL REVENUE..		8,258	0						8,258	8,46[illegible]
DESIGNATED FOR DEBT SERVICE.				50,255					50,255	106,90[illegible]
UNRESERVED.....	41,432		0		35,190	1,987			78,610	(284,68[illegible]
TOTAL FUND EQUITY	1,003,625	8,258	0	50,255	35,190	1,987	24,137,384	0	25,236,699	24,769,68[illegible]
TOTAL LIABILITIES & FUND EQUITY	2,849,543	8,258	0	50,255	35,190	239,416	24,137,384	10,000,924	37,320,970	37,754,365

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED July 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	*------CASH BASIS-----* YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT* ACCRUAL @ 12/31/92 +	ACCRUAL @ 7/31/93 -	*-----ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
	REVENUES:												(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	513,780.43		0.00		513,780.43			572,537.57	52.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	4,076,763.37		0.00		4,076,763.37			4,620,018.63	53.12%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	598,200.91		0.00		598,200.91			401,799.09	40.18%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	5,236,066.56		0.00	0.00	5,236,066.56			5,638,405.44	51.85%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	100,388.83				100,388.83			49,611.17	33.07%
5202	EXTENDED USE FEES	200,000	200,000		200000	142,833.97		0.00	0.00	142,833.97			57,166.03	28.58%
5203	FAX FEES	0	0		0	398.30				398.30			(398.30)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	243,621.10		0.00	0.00	243,621.10			106,378.90	30.39%
5301	FEDERAL OPERATING GRANTS	0	0		0	24,723.26				24,723.26			(24,723.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	1,012.00				1,012.00			45,641.00	97.83%
5303	CITY OPERATING GRANTS	0	0		0	46,126.50		46,126.00	0.00	0.50			(0.50)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66			(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	72,528.42		46,126.00	0.00	26,402.42			20,250.58	43.41%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	38,831.94				38,831.94			(38,831.94)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	42,466.09				42,466.09			(42,466.09)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	2,744.96				2,744.96			(2,744.96)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	900.00		8,500.00	8,500.00	900.00			101,100.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	84,942.99		8,500.00	8,500.00	84,942.99			17,057.01	16.72%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00				
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00			0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,769.94				8,769.94			(8,769.94)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00			0.00	
5650	INTEREST	50,000	50,000		50000	29,288.30		0.00	7,760.40	37,048.70			12,951.30	25.90%
5701	ACPL PUBLICATIONS	0	0		0	9.75			0.00	9.75			(9.75)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	4,221.73				4,221.73			4,778.27	53.09%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	10,459.34		0.00	0.00	10,459.34			1,540.66	12.84%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	2,786.62				2,786.62			(2,786.62)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00			0.00	
5706	OTHER REVENUES	0	0		0	18,613.57				18,613.57			(18,613.57)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	36,091.01		0.00	0.00	36,091.01			(15,091.01)	-71.86%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	5,711,308.32	50.09%	54,626.00	16,260.40	5,672,942.72			5,771,182.28	50.43%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED July 31, 1993

(2)

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	*------CASH BASIS-----* YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 7/31/93 -	*-----ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
	EXPENDITURES:													
**	PERSONAL SERVICES **													
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	1,977,946.97		52,259.90	80,691.86	2,006,378.93		2,006,378.93	2,213,621.07	
1102	SALARIED OVERTIME	0	0		0	5,556.70				5,556.70		5,556.70	(5,556.70)	
1103	SALARIED VACATION	0	0		0	155,103.50				155,103.50		155,103.50	(155,103.50)	
1104	SALARIED SICK PAY	0	0		0	59,840.18				59,840.18		59,840.18	(59,840.18)	
1105	SALARIED DISABILITY PAY	0	0		0	8,599.09				8,599.09		8,599.09	(8,599.09)	
1106	SALARIED HOLIDAY	0	0		0	45,319.03				45,319.03		45,319.03	(45,319.03)	
1107	SALARIED JURY DUTY	0	0		0	119.79				119.79		119.79	(119.79)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	4,063.66				4,063.66		4,063.66	(4,063.66)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	39,213.28				39,213.28		39,213.28	(39,213.28)	
1110	SALARIED PREMIUM TIME	0	0		0	11,530.45				11,530.45		11,530.45	(11,530.45)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00		0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	5,263.03				5,263.03		5,263.03	(5,263.03)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	2,312,555.68	45.20%	52,259.90	80,691.86	2,340,987.64	0.00	2,340,987.64	1,879,012.36	44.53%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	626,566.43		16,648.20	25,481.64	635,399.87		635,399.87	569,600.13	
1202	HOURLY OVERTIME	80,000	80,000		80000	2,204.38				2,204.38		2,204.38	77,795.62	
1203	HOURLY VACATION	0	0		0	28,567.17				28,567.17		28,567.17	(28,567.17)	
1204	HOURLY SICK PAY	0	0		0	2,354.25				2,354.25		2,354.25	(2,354.25)	
1205	HOURLY DISABILITY PAY	0	0		0	11,691.66				11,691.66		11,691.66	(11,691.66)	
1206	HOURLY HOLIDAY	0	0		0	12,953.50				12,953.50		12,953.50	(12,953.50)	
1207	HOURLY JURY DUTY	0	0		0	150.15				150.15		150.15	(150.15)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	860.64				860.64		860.64	(860.64)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	7,490.95				7,490.95		7,490.95	(7,490.95)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	692,839.13	46.08%	16,648.20	25,481.64	701,672.57	0.00	701,672.57	583,327.43	45.40%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	44,269.95	31.89%			44,269.95		44,269.95	20,730.05	31.89%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26		8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	47,489.86	-331.73%			47,489.86		47,489.86	(36,489.86)	-331.73%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00		0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	91,768.07	-20.75%	0.00	0.00	91,768.07	0.00	91,768.07	(15,768.07)	-20.75%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	3,097,162.88	44.51%	68,908.10	106,173.50	3,134,428.28	0.00	3,134,428.28	2,446,571.72	43.84%
1501	EMPLOYER FICA	413,100	413,100		413100	231,581.42	43.92%	5,271.41	8,122.27	234,532.28		234,532.28	178,567.72	43.23%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	422.00	95.92%	402.00	0.00	0.00		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	126,713.14	31.86%	55,069.73	24,027.74	125,673.15		125,673.15	104,326.85	45.36%
1504	GROUP INSURANCE	400,000	400,000		400000	202,472.42	47.38%	0.00	0.00	202,472.42		202,472.42	197,527.58	49.38%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	5,424.13	89.15%	690.99	0.00	4,733.14		4,733.14	45,266.86	90.53%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	596,695.11	45.91%	62,034.33	32,750.21	567,410.99	0.00	567,410.99	535,689.01	48.56%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	3,693,857.99	44.74%	130,942.43	138,923.71	3,701,839.27	0.00	3,701,839.27	2,982,260.73	44.62%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED July 31, 1993

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	*------CASH BASIS-----* YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT* ACCRUAL @ 12/31/92 +	ACCRUAL @ 7/31/93 -	-----ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
** SUPPLIES **														
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	19,154.40	52.11%	13.88	0.00	19,140.52	165.49	19,306.01	20,693.99	51.73%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	19,154.40	52.11%	13.88	0.00	19,140.52	165.49	19,306.01	20,693.99	51.73%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	16,419.76	39.19%	88.40	0.00	16,331.36	0.00	16,331.36	10,668.64	39.51%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	4,782.54	46.86%	661.54	10.00	4,131.00	0.00	4,131.00	4,869.00	54.10%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	19,385.25	45.53%	0.00	0.00	19,385.25	199.80	19,585.05	16,034.95	45.02%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	30,781.71	32.03%	3,626.93	0.00	27,154.78	4,892.38	32,047.16	13,240.72	29.24%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	22,789.34	0.92%	0.00	0.00	22,789.34	607.41	23,396.75	(396.75)	-1.73%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	32,026.91	-8.72%	2,010.59	0.00	30,016.32	1,184.23	31,200.55	(1,741.56)	-5.91%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	69,268.77	19.98%	1,653.65	0.00	67,615.12	8,958.78	76,573.90	9,991.55	11.54%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	195,777.98	24.54%	8,041.11	10.00	187,746.87	15,842.60	203,589.47	55,842.85	21.53%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	20,922.61	12.99%	2,423.77	0.00	18,498.84	5,507.67	24,006.51	40.89	0.17%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	2,549.26	65.08%	227.61	0.00	2,321.65	2,552.65	4,874.30	2,425.70	33.23%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	23,471.87	25.12%	2,651.38	0.00	20,820.49	8,060.32	28,880.81	2,466.59	7.87%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	238,404.25	27.93%	10,706.37	10.00	227,707.88	24,068.41	251,776.29	79,003.43	23.88%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED July 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	*-----CASH BASIS-----* YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT* ACCRUAL @ 12/31/92 +	ACCRUAL @ 7/31/93 -	*-----ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
** OTHER SERVICES AND CHARGES **														
3101	CONSULTING	10,000	10,000	0.00	10000	14,025.06	-40.25%	0.00	0.00	14,025.06	3,000.00	17,025.06	(7,025.06)	-70.25%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	12,169.50	-508.48%	900.00	0.00	11,269.50	8,154.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	1,345.20	55.16%	20.00	0.00	1,325.20	0.00	1,325.20	1,674.80	55.83%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	9,254.19	-85.08%	0.00	0.00	9,254.19	5,150.00	14,404.19	(9,404.19)	-188.08%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	15,799.54	-5.33%	338.25	0.00	15,461.29	0.00	15,461.29	(461.29)	-3.08%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	4,103.95	78.57%	1,165.00	0.00	2,938.95	579.00	3,517.95	15,632.05	81.63%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	56,697.44	-4.70%	2,423.25	0.00	54,274.19	16,883.00	71,157.19	(17,007.19)	-31.41%
3201	TELEPHONE SERVICE	115,000	115,000		115000	63,826.35	44.50%	3,000.00	0.00	60,826.35	0.00	60,826.35	54,173.65	47.11%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	69,248.79	37.05%	653.09	0.00	68,595.70	0.00	68,595.70	41,404.30	37.64%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	6,206.78	-24.14%	0.00	0.00	6,206.78	0.00	6,206.78	(1,206.78)	-24.14%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	3,796.84		0.00	0.00	3,796.84	0.00	3,796.84	11,203.16	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	35,987.60	20.03%	39.20	0.00	35,948.40	320.00	36,268.40	8,731.60	19.40%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	179,066.36	38.25%	3,692.29	0.00	175,374.07	320.00	175,694.07	114,305.93	39.42%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	1,000.00	100.00%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	2,087.80	53.60%	0.00	0.00	2,087.80	0.00	2,087.80	2,412.20	53.60%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	2,087.80	62.04%	0.00	0.00	2,087.80	0.00	2,087.80	3,412.20	62.04%
3401	INSURANCE	115,000	115,000		115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
3501	NATURAL GAS	173,000	173,000		173000	90,383.30	47.76%	1,594.95	0.00	88,788.35	0.00	88,788.35	84,211.65	48.68%
3502	ELECTRICITY	470,000	470,000		470000	212,407.35	54.81%	6,604.10	0.00	205,803.25	0.00	205,803.25	264,196.75	56.21%
3503	WATER & SEWER	21,000	21,000		21000	10,272.51	51.08%	1,023.15	0.00	9,249.36	0.00	9,249.36	11,750.64	55.96%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	7,175.00	44.81%	0.00	0.00	7,175.00	5,089.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	320,238.16	52.70%	9,222.20	0.00	311,015.96	5,089.00	316,104.96	360,895.04	53.31%
									0.00					
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.85	77142.85	25,197.90	67.34%	415.43	0.00	24,782.47	9,515.88	34,298.35	42,843.70	55.54%
3602	HVAC SERVICE	30,000	30,000	0.00	30000	103,367.05	-244.56%	1,489.37	0.00	101,877.68	266,862.00	368,739.68	(338,739.68)	-1129.13%
3603	LANDSCAPING SERVIES	24,000	24,000	0.00	24000	29,479.72	-22.83%	448.00	0.00	29,031.72	10,576.00	39,607.72	(15,607.72)	-65.03%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	97,406.08	42.75%	680.00	0.00	96,726.08	50,539.67	147,265.75	22,889.25	13.45%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	25,324.26	44.13%	2,932.64	0.00	22,391.62	24,700.09	47,091.71	(1,765.41)	-3.89%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	3,134.54	81.56%	225.23	0.00	2,909.31	0.00	2,909.31	14,090.69	82.89%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	56,560.41	33.83%	1,738.01	0.00	54,822.40	22,519.59	77,341.99	8,139.01	9.52%
	TOTAL REPAIRS & MAINTENANCE	440,000	440,000	9,104.35	449104.3	340,469.96	24.19%	7,928.68	0.00	332,541.28	384,713.23	717,254.51	(268,150.16)	-59.71%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	37,902.70	34.65%	2,662.17	0.00	35,240.53	25,491.21	60,731.74	(2,731.74)	-4.71%
	LEASING & RENTALS	58,000	58,000	0.00	58000	37,902.70	34.65%	2,662.17	0.00	35,240.53	25,491.21	60,731.74	(2,731.74)	-4.71%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED July 31, 1993

5

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	*------CASH BASIS-----* YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT* ACCRUAL @ 12/31/92 +	ACCRUAL @ 7/31/93 -	*-----ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000.	12,023.48	-0.20%	0.00	0.00	12,023.48	0.00	12,023.48	(23.48)	-0.20%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	57,864.09	44.89%	10,820.37	0.00	47,043.72	16,773.51	63,817.23	41,182.77	39.22%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	69,897.57	66.25%	10,820.37	0.00	59,077.20	16,773.51	75,850.71	131,249.29	63.37%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	1,846,600	9,254.35	1855854.	1,097,717.99	40.85%	36,748.96	0.00	1,060,969.03	449,269.95	1,510,238.98	345,615.37	18.62%
	*** CAPITAL OUTLAYS ***													
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	82,075.10	50.06%	99.00	0.00	81,976.10	1,947.95	83,924.05	80,430.05	48.94%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	44,898.00	89.63%	0.00	0.00	44,898.00	85,414.02	130,312.02	302,637.00	69.90%
4405	TELEVISION EQUIPMENT	1,000	1,000	11,027.61	12027.61	16,716.85	-38.99%	520.50	0.00	16,196.35	165.41	16,361.76	(4,334.15)	-36.04%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	479,900	165,780.73	645680.7	160,469.90	75.15%	619.50	0.00	159,850.40	87,527.38	247,377.78	398,302.95	61.69%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	751,651.72	58.18%	28,873.35	0.00	722,778.37	325,133.29	1,047,911.66	749,519.11	41.70%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	16,953.20	15.23%	0.00	0.00	16,953.20	4,394.17	21,347.37	(1,347.37)	-6.74%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	99,318.13	69.26%	155.08	0.00	99,163.05	7,241.73	106,404.78	216,676.12	67.07%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	5,968.20	70.16%	0.00	0.00	5,968.20	4,654.91	10,623.11	9,376.89	46.88%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	81,937.07	49.66%	2,791.79	0.00	79,145.28	23,645.56	102,790.84	59,965.46	36.84%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	34,595.24	61.56%	4,943.68	0.00	29,651.56	36,256.87	65,908.43	24,099.57	26.77%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	990,423.56	58.96%	36,763.90	0.00	953,659.66	401,326.53	1,354,986.19	1,058,289.78	43.85%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,674,900	384,056.70	3058956.	1,150,893.46	62.38%	37,383.40	0.00	1,113,510.06	488,853.91	1,602,363.97	1,456,592.73	47.62%
	TOTAL EXPENDITURES	11,523,100	11,523,100	406,590.77	11929690	6,180,873.69	48.19%	215,781.16	138,933.71	6,104,026.24	962,192.27	7,066,218.51	4,863,472.26	40.77%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(78,975)	(406,590.77)	(485,566)	(469,565.37)		(161,155.16)	(122,673.31)	(431,083.52)	(962,192.27)	(7,066,219)	987,710.02	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993)
)
A RESOLUTION TO ADOPT THE LIBRARY BUDGETS)
AND TAX RATES FOR THE OPERATING FUND, THE) No. 1993-12
BOND AND INTEREST REDEMPTION FUND, AND THE)
LIBRARY IMPROVEMENT RESERVE FUND FOR THE)
CALENDAR YEAR ENDING DECEMBER 31, 1994)

WHEREAS, This board has carefully considered the needs of the Allen County Public Library and published budget estimates and tax rates for 1993 setting forth the amounts necessary to be expended for the proper operation of the library, and

WHEREAS, A public hearing has been conducted on the 1994 budget, according to law, it is, therefore

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the budget estimates and tax rates for the Operating Fund, the Bond and Interest Redemption Fund, and the Library Improvement Reserve Fund approved by this board at its regular meeting on July 22, 1993, and subsequently published according to law, are hereby officially adopted without change or modification.

Adopted this 26th day of August, 1993.

Charles E. Cole
President

Patricia E. Riley
Secretary

Prescribed by State Board of Accounts

Library Budget Form No. 4 (Rev. 1985)

504			5	
ID	YEAR	CO	TYPE	KEY

Resolution No. 1993-13

RESOLUTION OF APPROPRIATIONS

A resolution appropriating monies for the purpose of defraying the expenses for the fiscal year beginning January 1, 19 94 , and ending December 31, 19 94 , including all outstanding claims and obligations, and fixing a time when the same shall take effect.

Section 1. Be it resolved by the Library Board of Allen County Public Library, Allen County, Indiana, that for the expenses of the library for the calendar year ending December 31, 19 94 , the following sums of money are hereby appropriated, and ordered set apart out of the fund herein named and for the purposes herein, specified, subject to the laws governing the same. Such sum herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law.

Section 2. That for said calendar year there is hereby appropriated out of the Operating Fund of said Library, the following:

100 Personal Services	
Salaries and Wages	5,900,000
Salary of Librarian	
Salary of Assistants	
Salary of Treasurer	
Wages of Janitors	
Employee Benefits	1,160,000
Other Personal Services	
Total Personal Services	7,060,000
200 Supplies	
Office Supplies	41,000
Operating Supplies	307,500
Repair and Maintenance Supplies	37,000
Other Supplies	
Total Supplies	385,500
300 Other Services and Charges	
Professional Services	95,000
Communication and Transportation	306,500
Printing and Advertising	5,000
Insurance	115,000
Utility Services	696,000
Repairs and Maintenance	500,000
Rentals	65,000
Debt Service	
Dues, Interest and Taxes	93,100
	110,000
Transfer to LIRF	400,000
Total Other Services and Charges	2,385,600
400 Capital Outlays	
Land, Buildings and Improvements	0
Furniture and Equipment	341,000
Books	1,795,000
Periodicals and Newspapers	375,000
Nonprinted Materials	275,000
Total Capital Outlays	2,786,000
9999 Total Fund	12,617,100

(The appropriation resolution should contain the foregoing classification insofar as applicable for each fund. A separate sheet should be prepared for each fund identified as Sections 3, 4, etc.)

This Resolution shall be in full force and effect from and after its passage.

Passed by the Library Board this 26th day of August , 19 93 .

Members of Library Board

Members of Library Board

E. BOYCE CO., MUNCIE, IND. 0933

Prescribed by State Board of Accounts

Library Budget Form No. 4 (Rev. 1985)

504			5	
ID	YEAR	CO	TYPE	KEY

Resolution No. 1993-14

RESOLUTION OF APPROPRIATIONS

A resolution appropriating monies for the purpose of defraying the expenses for the fiscal year beginning January 1, 19 94 , and ending December 31, 19 94 , including all outstanding claims and obligations, and fixing a time when the same shall take effect.

Section 1. Be it resolved by the Library Board of Allen County Public Library, Allen County, Indiana, that for the expenses of the library for the calendar year ending December 31, 19 94 , the following sums of money are hereby appropriated, and ordered set apart out of the fund herein named and for the purposes herein, specified, subject to the laws governing the same. Such sum herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law.

Section 2. That for said calendar year there is hereby appropriated out of the Bond & Interest Redemptio Fund of said Library, the following:

100 Personal Services	
Salaries and Wages	
Salary of Librarian	
Salary of Assistants	
Salary of Treasurer	
Wages of Janitors	
Employee Benefits	
Other Personal Services	
Total Personal Services	0
200 Supplies	
Office Supplies	
Operating Supplies	
Repair and Maintenance Supplies	
Other Supplies	
Total Supplies	0
300 Other Services and Charges	
Professional Services	
Communication and Transportation	
Printing and Advertising	
Insurance	
Utility Services	
Repairs and Maintenance	
Rentals - Lease Rentals	729,018
Debt Service Bonds	501,800
Dues, Interest and Taxes	
Transfer to LIRF	
Total Other Services and Charges	1,230,818
400 Capital Outlays	
Land, Buildings and Improvements	
Furniture and Equipment	
Books	
Periodicals and Newspapers	
Nonprinted Materials	
Total Capital Outlays	0
9999 Total Fund	1,230,818

(The appropriation resolution should contain the foregoing classification insofar as applicable for each fund. A separate sheet should be prepared for each fund identified as Sections 3, 4, etc.)

This Resolution shall be in full force and effect from and after its passage.

Passed by the Library Board this 26th day of August , 19 93 .

Charles C. Cole

Patricia E. Riley

Members of Library Board

Members of Library Board

A.L. BOYCE CO., MUNCIE, IND. 0973

504			5	
ID	YEAR	CO	TYPE	KEY

Resolution No. 1993-15
RESOLUTION OF APPROPRIATIONS

A resolution appropriating monies for the purpose of defraying the expenses for the fiscal year beginning January 1, 19 94 , and ending December 31, 19 94 , including all outstanding claims and obligations, and fixing a time when the same shall take effect.

Section 1. Be it resolved by the Library Board of Allen County Public Library, Allen County, Indiana, that for the expenses of the library for the calendar year ending December 31, 19 94 , the following sums of money are hereby appropriated, and ordered set apart out of the fund herein named and for the purposes herein, specified, subject to the laws governing the same. Such sum herein appropriated shall be held to include all expenditures authorized to be made during the year, unless otherwise expressly stipulated and provided by law.

Section 2. That for said calendar year there is hereby appropriated out of the Library Improvement Rese Fund of said Library, the following:

100 Personal Services	
Salaries and Wages	
Salary of Librarian	
Salary of Assistants	
Salary of Treasurer	
Wages of Janitors	
Employee Benefits	
Other Personal Services	
Total Personal Services	0
200 Supplies	
Office Supplies	
Operating Supplies	
Repair and Maintenance Supplies	
Other Supplies	
Total Supplies	0
300 Other Services and Charges	
Professional Services	
Communication and Transportation	
Printing and Advertising	
Insurance	
Utility Services	
Repairs and Maintenance	
Rentals	
Debt Service	
Dues, Interest and Taxes	
Transfer to LIRF	
Total Other Services and Charges	0
400 Capital Outlays	
Land, Buildings and Improvements	
Furniture and Equipment	
Books	
Periodicals and Newspapers	
Nonprinted Materials	
Total Capital Outlays	425,000
9999 Total Fund	425,000

(The appropriation resolution should contain the foregoing classification insofar as applicable for each fund. A separate sheet should be prepared for each fund identified as Sections 3, 4, etc.)

This Resolution shall be in full force and effect from and after its passage.

Passed by the Library Board this 26th day of August , 19 93 .

Charles E. Cole
E. Shirley Ardrayed
Jackson Lamar
Pauline A. Salinas
Peter McMahan
Members of Library Board

Patricia E. Riley
Members of Library Board

Prescribed by State Board of Accounts

Library Budget Form 5 (Rev. 1952)

Resolution No. 1993-16

BUDGET SUBMISSION LETTER AND CERTIFICATE

TO THE AUDITOR OF Allen COUNTY, INDIANA:

The undersigned herewith submits two copies of the budget adopted by the Library Board of Allen County Public Library, Fort Wayne, Allen County, Indiana, for the year ending December 31, 19 94, for filing and presentation to the County Tax Adjustment Board.

Also submitted are copies of the Proof of Publication of published notice to taxpayers (Two copies from each newspaper.)

Charles E. Coleman
President of Library Board
Charles E. Coleman

Patricia E. Riley
Secretary of Library Board
Patricia E. Riley

Earl A. Reitenour
Treasurer of Library Board
Earl A. Reitenour

CERTIFICATE AND RESOLUTION OF TAX RATES

The undersigned hereby certifies that the following resolution Levying Taxes and fixing the Rate of Taxation for the purpose of raising revenue to meet the necessary expense for the calendar year ending December 31, 19 94, has been adopted.

Be it resolved by the Library Board of Allen County Public Library Allen County, Indiana, That:

There shall be levied upon each one Hundred Dollars of the Assessed Valuation of Taxable Property in said library taxing district for the fiscal year 19 93, to be collected in the year 19 94, the following:

For LIBRARY OPERATING FUND	39.71	cents
For LIBRARY BOND AND INTEREST REDEMPTION FUND	3.78	cents
For Library Improvement Reserve FUND	0.00	cents
For _____ FUND		cents
For _____ FUND		cents
For _____ FUND		cents

Adopted, certified and respectfully submitted this 26th day of August, 19 93.

Charles E. Coleman
Patricia E. Riley
Member of Library Board
Members of Library Board

A.A. BATCE CO., HUNCIE, IND. 0783

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993	)	
	)	
RESOLUTION TO ADOPT A POLICY ON	)	No. 1993-17
FAMILY AND MEDICAL LEAVE	)	

RESOLVED, by the Board of Library Trustees, of the Allen County Public Library, Allen County, Indiana, that the following policy on Family and Medical Leave, consisting of three pages, be and is hereby adopted, to become effective immediately upon adoption of this resolution.

Adopted this 26th day of August, 1993.

Charles E. Ade
President

Patricia E. Riley
Secretary

POLICY

Subject: Family and Medical Leave
Adopted: August 26, 1993
Effective: Immediately
New (X) **Revised ( )**

To balance the demands of high quality service and the needs of family development and cohesiveness, the Allen County Public Library provides leaves of absence to eligible employees for certain family and medical reasons. This policy is intended to comply with the federal law known as the Family and Medical Leave Act of 1993 (FMLA).

Eligibility. An "eligible" employee of the Library may request FMLA leave. To be "eligible," an employee must have worked for the Library, as of the date the requested leave is to begin:

1. for at least 12 months, and
2. for at least 1,250 hours during the previous 12 months.

An employee may request FMLA leave for the following reasons:

1. Parenting Leave. This type of leave can be taken by an employee to care for a new son or daughter, including by birth or by adoption or foster care placement;
2. Family Medical Leave. This type of leave can be taken by an employee to care for the "serious health condition" of the employee's spouse, child, or parent; or
3. Employee Medical Leave. This type of leave can be taken by the employee for his or her own "serious health condition," if the condition renders the employee unable to perform his or her job functions.

The FMLA and its interpretive regulations define terms and establish rules for each of these types of leave. For example, an employee may only take Parenting Leave during the 12-month period that begins on the date of birth, adoption or placement. In addition, for purposes of Family Medical Leave, a "parent" means an employee's biological parent or an individual who stood in place of the employee's parent when the employee was a child. The term "parent" does not include parents-in-law. "Son or daughter" means a biological, adopted or foster child, a stepchild or legal ward of an employee, or a child for whom the employee stands in the place of his or her parent, who is under the age of 18 or is over the age of 18 and is incapable of self-care because of a medical or physical disability.

Duration of the leave. An eligible employee is entitled to a total of 12 work weeks of leave (based on the employee's normal hours per week) during a 12-month period. A 12-month period for the purposes of FMLA leave is a "rolling" 12-month period measured backward for each employee from the date he or she uses the FMLA leave.

A special rule applies where a husband and wife are both eligible employees of the Library. In that situation, the husband and wife will be permitted to take only a combined total of 12 weeks of FMLA leave during a 12-month period if the leave taken is a Parentling Leave or a Family Medical Leave to care for a parent with a serious health condition.

Substitution of paid leave. Generally, FMLA leave is unpaid. If, however, an employee also has accrued paid leave of other types from the Library, and if the employee's leave request meets the requirements of that paid leave program, the employee will receive paid leave benefits at the same time as she or he is receiving FMLA leave benefits. Similarily, if an employee properly requests leave available under a paid leave program for a purpose that is also covered by FMLA leave, the employee will receive FMLA leave benefits at the same time as paid leave benefits. The Library will "substitute" paid leave for FMLA leave by counting the paid leave toward

FMLA leave entitlement, in accordance with the following chart:

Types of Paid Leave *In order of priority*	Substitution For		
	Parenting Leave	Family Medical Leave	Employee Medical Leave
1. Sick Leave	No[1]	Yes	Yes
2. Vacation	Yes	Yes	Yes
3. Floating Holidays	Yes	Yes	Yes
4. Short-Term Disability Benefits	No	No	Yes

An employee will be notified about the substitution of paid leave as soon as practicable after he or she requests FMLA leave.

If FMLA leave lasts only as long as an employee's substituted paid leave, then the employee needs only to meet the notice and certification requirements of that leave plan. If the paid leave is followed by an unpaid FMLA leave, however, the employee must fulfill all the requirements for taking FMLA leave.

Intermittent or Reduced Schedule Leave. An employee, under certain circumstances, may take intermittent or reduced shedule leave in increments of no less than one hour. "Intermittent leave" generally means leave taken on an occasional basis for such reasons as medical treatments. "Reduced schedule leave" means a temporary, but regular, change in the employee's usual number of hours per day or hours per week. If an employee takes a Parenting Leave, the employee is not entitled to take leave intermittently or on a reduced schedule. For Family Medical or Employee Medical Leave, the employee may take an intermittent or reduced schedule leave if it is medically necessary. An employee must provide to the Library certification that a medical need for leave exists and that medical need can best be accommodated through an intermittent or reduced schedule leave. Employees needing intermittent FMLA leave or leave on a reduced leave schedule must attempt to schedule their leave so as not to disrupt the Library's operations. In addition, if an employee requests intermittent or reduced schedule leave, the Library may require the employee to transfer temporarily to an available alternative position, with equivalent pay and benefits, for which the employee is qualified and which better accommodates intermittent or reduced schedule leaves.

Notification Requirements. An employee must notify the Library of his or her desire to take FMLA leave at least 30 days before the date FMLA leave is to begin by requesting and completing a Request for Leave Form (except in cases of medical emergency or unexpected changed circumstances, in which case the employee must give notice as soon as practicable after the employee is aware that he or she needs to take FMLA leave). Request for Leave Forms can be obtained from Personnel Services. At the time an employee obtains a Request for Leave Form, the Library will provide the employee with a Leave Notice explaining certain rights and responsibilities of the employee regarding FMLA leave.

If an employee requests Family Medical or Employee Medical Leave, the employee must submit a medical certification from the employee's or family member's health care provider within 15 days after the Library delivers the Leave Notice and Request for Leave Form. In the case of a request for intermittent or reduced schedule leave, the certification must also notify the Library of the reasons why the intermittent or reduced schedule leave is necessary and of the schedule for treatment, if applicable.

If an employee fails to give 30 days' notice for a foreseeable leave with no reasonable excuse for the delay, the Library may deny FMLA leave until at least 30 days after the date the employee provides notice of the need for

---

[1] *A mother's actual period of medical disability for pregnancy and childbirth will be substituted under Employee Medical Leave.*

FMLA leave. After an employee submits a medical certification, the Library may require an employee to obtain a second opinion from a provider of the Library's choice and at its expense. In some cases, the Library may require a third opinion from a provider selected jointly by the employee and the Library.

During FMLA leave, an employee will be required to report periodically on his status and intent to return to work.

Employees on a Family Medical or Employee Medical Leave will also be required to submit to the Library medical recertifications every 30 days during the leave period subject to the same rules as the initial medical certification. Medical recertifications may also be required under certain specific circumstances, for example, when an employee requests an extension for a leave, when circumstances under an initial certification have significantly changed, or when an employee is unable to return to work after FMLA leave.

Upon the conclusion of an Employee Medical Leave, the employee must present certification to the Library from his or her health care provider that he or she is able to return to work. Unless and until the employee provides this fitness-for-duty certification, the employee will not be able to return to work.

Continuation of Benefits. As a general rule, FMLA leave is unpaid leave. The Library, however, will maintain an employee's coverage under the Library's health plan on the same conditions during an FMLA leave as if the employee had been employeed continuously during the FMLA leave period. An employee may choose not to continue coverage. An employee who continues health coverage must continue to pay his or her share of the premiums during the FMLA leave period to maintain coverage. An employee's premium payment is due on the same schedule as premium payments are made under COBRA (the 15th of the month).

Continuation of the flexible spending account (employee medical reimbursement account) may include increased payroll deductions prior to leave. The plan may also be suspended for the duration of the leave; expenses incurred during the suspension of contributions will not be eligible for reimbursement.

The Library's obligation to continue health coverage during FMLA leave will end if the employee's premium payment is more than 30 days late. Even if an employee does not continue health coverage during FMLA leave, the Library will restore regular coverage if the employee returns to work.

The Library will also maintain an employee's coverage under the dental plan and term life/long-term disability plan during the FMLA leave period if the employee pays his or her share of the premium due during that period. The employee's premium payment is due on the same date (15th of the month) as the premium payment for health coverage.

Right to Job Restoration. Upon return from FMLA leave, employee will generally be restored to an equivalent position with equivalent benefits, pay, and other terms and conditions of employment. Certain salaried, key employees of the Library may be denied restoration if their reinstatement would cause substantial and grievous economic injury to the Library. If, during FMLA leave, a layoff or other event occurs that would have changed, or even eliminated, the employee's job had he or she not taken leave, the returning employee will have no greater rights than if the employee had been continuously employed during FMLA leave. The Library will determine whether an employee will be restored to the same position or equivalent position.

If an employee chooses not to return to work after his FMLA leave expires, the Library may recover its share of health insurance premiums paid on the employee's behalf during the period of FMLA leave. The Library will seek to recover those premiums unless the employee fails to return because of (1) the continuation, recurrence, or onset of a serious health condition that would otherwise entitle the employee to FMLA leave or (2) other circumstances beyond the employee's control. If an employee fails to return to work because of the continuation, recurrence, or onset of a serios health condition, the employee must provide the certification within 30 days from the date the Library requests it. If the employee does not provide the certification in a timely manner, the Library may recover its share of the health insurance premiums paid for the employee during the entire period of FMLA leave.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993	)	
	)	
RESOLUTION TO AMEND THE POLICY	)	No. 1993-18
ON LEAVES OF ABSENCE	)	

RESOLVED, by the Board of Library Trustees, of the Allen County Public Library, Allen County, Indiana, that the following policy on Leaves of Absence, consisting of two pages, be and is hereby amended to read as follows on the ensuing two pages.

Adopted this 26th day of August, 1993.

Charles E. Cole
President

Patricia E. Riley
Secretary

POLICY

Subject: Leaves of Absence
Adopted: November 29, 1993
Effective: January 1, 1994
New ( ) **Revised (X)**

Supersedes policies adopted November 29, 1984, May 23, 1991, and August 26, 1993

The library recognizes that its staff members want to fulfill specific obligations and personal commitments and to continue their educational and professional growth. The library also recognizes that its staff members may incur lengthy illness and urgent personal emergencies. Under appropriate circumstances the library provides for the taking of a variety of leaves of absence.

1. Personal Leave
   Each year staff authorized to work forty (40) hours per week will receive sixteen (16) hours of leave with pay to attend to personal business matters. Staff authorized to work thirty to thirty-nine (30-39) hours per week will receive twelve (12) hours of personal leave with pay. Personal leave will be available to new staff after ninety days of employment.

   Time may be taken in increments of one (1) hour. Personal leave must be arranged in advance, when possible, with the approval of the appropriate supervisor.

   At the end of each year unused personal leave will be added to accumulated sick leave.

   In the case of an urgent personal emergency when paid personal leave has been exhausted, a supervisor may allow the staff member to take up to two days away from work without pay. For a personal emergency requiring an absence of more than two days, the staff member must request a leave of absence in writing, detailing the reason for the request and the anticipated length of absence. The staff member's supervisor and the personnel manager will consider the request for a leave of absence without pay for personal emergency and take appropriate action.

2. Funeral Leave
   A staff member may take up to five days away from work without loss of pay for the death of a member of the immediate family. The immediate family is defined as a spouse, child, parent, sibling, grandparent, a similar relationship established by marriage, and a person residing in the employee's household.

   A staff member may take one day away from work without loss of pay for the death of a member of the extended family.

3. Court-required Service
   A staff member who is called to serve on a jury or to appear as a witness in a court proceeding or an administrative proceeding to which he or she is not a party will receive time away from work without loss of pay.

4. Military Leave

   a. Military service
   The right of return to work and other employment privileges of a staff member who enters the

military service of the United States will be determined in accordance with the provisions of current laws affecting military service and employment rights.

b. Annual military duty
A staff member who is obliged to report for annual military duty will be given up to ten working days per year for this purpose. The library will pay the difference, if any, between the staff member's regular rate of pay and the pay received for military duty. Requests for a leave of absence for annual military duty must be made in writing to the appropriate supervisor 60 days in advance of the time of duty.

5. Leave for Study and Research
Leaves for study and research serve to encourage the professional growth and effectivness of staff members in the life of the library by enabling them to pursue educational and professional study or research.

Requests for leaves for study and research should be made in writing to the appropriate supervisor and the Personnel manager 60 days in advance of the proposed leave time. Decisions on length of leave, compensation, and return to work will be determined by consideration of the best interests of the library.

6. Disability Leave
An employee who anticipates an absence of more than five days away from work because of illness or other medical disability should request a disability leave of absence in writing from the appropriate supervisor and the Personnel manager.

A disability leave of absence is generally given for twelve (12) months. The library will make all reasonable efforts to hold the staff member's position the first three (3)months of disability leave. If the library has been able to hold the position open, an employee who returns within the first three (3) months may assume the previously held position. A staff member who is able to return to work after three months and before the end of the twelfth month may have the first available similar position. If a staff member is not able to return to work until after the twelve-month leave has expired, he or she must reapply for employment.

Disability leaves of absence for pregnancy, childbirth, and recuperation from childbirth will be treated as leaves for any other disability.

The library's policy on sick leave and disability benefits will apply during the appropriate periods of a disability leave of absence.

Advance notice in writing must be given for all requests for leaves of absence, except those involving funeral leave and urgent personal emergency.

Benefits such as earned vacation time, earned sick leave, and health insurance will not apply during unpaid leaves of absence.

7. Family and Medical Leave
This leave interacts with the Library's disability and sick leave policies. Please refer to those two policies and to the Family and Medical Leave Policy in this handbook.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993	)	
	)	
RESOLUTION TO AMEND THE POLICY	)	No. 1993-19
ON SICK LEAVE	)	

RESOLVED, by the Board of Library Trustees, of the Allen County Public Library, Allen County, Indiana, that the following policy on Sick Leave, consisting of two pages, be and is hereby amended to read as follows on the ensuing two pages.

Adopted this 26th day of August, 1993.

President

Secretary

POLICY

Subject: Sick Leave
Adopted: August 26, 1993
Effective: Immediately
New ( ) **Revised (X)**

Supersedes policies adopted 12/30/82, 11/29/84, and 5/23/91

Full-time staff members and part-time staff members authorized to work 30 hours or more per week will earn paid sick leave.

Staff members who are authorized to work 40 hours per week will earn eight hours of paid sick leave for each two pay periods worked, up to a maximum of 80 hours per year. Sick leave which is not used will accumulate up to 520 hours or 65 working days.

Staff members who are authorized to work 30 hours or more per week will earn six hours of paid sick leave for each two pay periods worked, up to a maximum of 60 hours per year. Sick leave which is not used will accumulate up to an amount equal to 13 weeks of the appropriate current authorized hours.

Staff members will be eligible to use sick leave after 90 days of employment.

Temporary staff members are not eligible to earn paid sick leave.

Conditions for use of sick leave
Sick leave will be used under the following conditions:

1. For the illness, injury, or medical confinement or disability of the staff member, a member of his or her immediate family, or member of the staff member's household. Immediate family is defined as a spouse, child, parent, sibling, parent, grandparent or a similar relationship established by marriage.

2. For medical or dental appointments of the staff member, a member of his or her family, or a member of the staff member's household. When it is possible, medical and dental appointments should be made outside scheduled work time.

Sick leave may be used only after it has been earned.

The minimum amount of sick leave which can be used at one time is one hour.

If an employee has accrued paid time off under this policy at the time he or she requests a leave under the Family and Medical Leave Act of 1993 (FMLA), and if the requested leave would otherwise qualify for paid time off accrued under this policy, the employee will receive paid time off accrued under this policy at the same time as FMLA leave. In that event, the employee's available time off under this policy, as well as the employee's FMLA leave entitlement, will be reduced by the period of the leave. After an employee requests FMLA leave, the Library will notify the employee that paid time off under this policy will be provided during the employee's FMLA leave. For a further explanation of this coordination, see "Substitution of Paid Leave" in the FMLA policy in this handbook.

Recordkeeping
Use of sick leave will be recorded on each staff member's time card (Employee Bi-weekly Work Record). A

current account of a staff member's earning and eligibility for sick leave will be forwarded to the appropriate department manager.

Extended Absence

The library may require a medical certificate at any time. In the case of an extended medical absence during which the employee's accumulated sick leave is exhausted, available earned vacation time will be applied to the remaining days of absence.

When a staff member anticipates an absence from work of longer than five (5) days for medical reasons, the staff member should inform his or her supervisor and the Personnel manager so that appropriate plans may be made to continue the staff member's work during the absence.

Long-term disability

In conjunction with its sick leave policy, the library provides long-term disability insurance for full-time staff members and staff members authorized to work 30 hours or more per week. This insurance becomes effective after the ninetieth (90th) day of disability. After this time, the disability insurance will provide a benefit to each employee of 60% of regular monthly earnings. Full details of this plan are contained in a booklet distributed to all eligible staff members.

If a staff member with one (1) year of service or more exhausts his or her accumulated sick leave and available vacation time before the ninetieth (90) day, the Library will pay the employee 70% of regular monthly earnings to the ninetieth (90th) day of disability.

Administration

The administration and interpretation of this policy is the responsibility of the Personnel manager.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993	)	
	)	
RESOLUTION TO AMEND THE POLICY	)	No. 1993-20
ON VACATION	)	

RESOLVED, by the Board of Library Trustees, of the Allen County Public Library, Allen County, Indiana, that the following policy on Vacation, consisting of two pages, be and is hereby amended to read as follows on the ensuing two pages.

Adopted this 26th day of August, 1993.

Charles E. Ole
President

Patricia E. Riley
Secretary

POLICY

Subject: Vacation
Adopted: August 26, 1993
Effective: Immediately
New ( ) **Revised (X)**

Supersedes policies adopted February 28, 1980, November 29, 1984 and November 29, 1989

ACCRUAL OF VACATION TIME

Annual vacation is earned by all full-time and part-time staff. Temporary employees are not eligible for vacation unless employed for six consecutive months as a temporary employee. New employees begin earning vacation time with the first day of the first full pay period after being hired (vacation accrual date), at the rates specified in the following table:

Full-time staff who hold positions requiring the M.L.S. degree and/or positions classified in Grades 7, 8, M6, M7, M8

A. From Vacation Accrual Date	6.16 hours per pay period
B. From 14th anniversary of V.A.D.	7.70 hours per pay period

All other full-time staff

A. From Vacation Accrual Date	3.08 hours per pay period
B. From 7th anniversary of V.A.D.	4.62 hours per pay period
C. From 14th anniversary of V.A.D.	6.16 hours per pay period
D. From 29th anniversary of V.A.D.	7.70 hours per pay period

Part-time staff
Earning of vacation by part-time staff will be governed by the foregoing tables, prorated according to the number of hours worked.

ACCUMULATION OF VACATION TIME
Vacation time may be accumulated to the maximum indicated below.

Full-time staff who hold positions requiring the M.L.S. degree and/or positions classified in Grades 7, 8, M6, M7, M8

A. From vacations Accrual Date	240 hours
B. From 15th anniversary of V.A.D.	300 hours

All other full-time staff

A. From Vacation Accrual Date	120 hours
B. From 8th anniversary of V.A.D.	180 hours
C. From 15th anniversary of V.A.D.	240 hours
D. From 30th anniversary of V.A.D.	300 hours

Part-time staff
Accumulation of vacation by part-time staff will be governed by the foregoing tables, prorated according to

the number of hours worked.

LENGTH OF SERVICE

For purposes of this policy, length of service will be determined by all full-time and part-time work which has been interrupted by less than one year away from work at the library. The period of interruption will not be counted toward calculating length of service.

USE OF VACATION TIME

New staff members are eligible to use vacation as it is earned with managerial approval.

Full-time staff must take vacations in blocks of five days or more, except for five days which may be taken in one-half day increments with managerial approval. Part-time staff take vacation time in similar proportionate amounts.

Staff members who change to a position that has a different vacation accrual rate will begin accruing at the applicable rate effective with the first pay period following the appointment to the new position. Accumulation rules for the new position will be effective at that time.

Earned vacation must be taken. Payment in lieu of time off will not be made, except at termination.

An individual who has accumulated the maximum amount of vacation allowed must either take time off before the next pay period, or "lose" additional vacation accruals until some vacation time is used. Recognized holidays occurring during a scheduled vacation will not be charged against vacation time.

Accrued vacation will be used as necessary during sick leave, disability leave, and a leave qualifying for leave under the Family and Medical Leave (FMLA) Policy. Please see the Family and Medical Leave Policy in this handbook.

All vacation is scheduled subject to managerial approval. In scheduling vacation, the preferences of staff members will be accommodated when possible, but the needs of the department and the library will take precedence.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993	)	
	)	
RESOLUTION TO AMEND THE POLICY	)	No. 1993-21
ON ATTENDANCE	)	

RESOLVED, by the Board of Library Trustees, of the Allen County Public Library, Allen County, Indiana, that the following policy on Attendance consisting of one page, be and is hereby amended to read as follows on the ensuing one page.

Adopted this 26th day of August, 1993.

Charles L. Olson
President

Patricia E. Riley
Secretary

POLICY

Subject: Attendance
Adopted: August 26, 1993
Effective: Immediately
New ( ) **Revised (X)**

Supersedes policy adopted November 29, 1984.

All staff members are expected to be present in their assigned work areas and ready to begin work at the start of the appropriate work schedule. Similarly, all staff members are to work in their assigned work areas until the end of the day's work schedule.

Tardiness and absence seriously handicap the library's ability to provide quality library service and unfairly burden fellow employees.

Repeated tardiness and absence will result in dismissal. A staff member who is tardy and/or frequently absent will be counseled orally. If the staff member continues to be tardy or frequently absent, the staff member will be given a written warning. Continued tardiness and/or absence will result in dismissal.

A staff member who is absent two consecutive scheduled working days, without notifying and receiving permission from the appropriate supervisor, acting supervisor, or person responsible for the appropriate work area, will be considered to have voluntarily resigned the job.

A staff member who walks off the job without the permission of the appropriate supervisor will be considered to have voluntarily resigned the job.

A staff member who repeats an absence of any length, without notifying and receiving permission from the appropriate supervisor, acting supervisor, or person responsible for the appropriate work area, will be subject to immediate dismissal.

A staff member is required to notify the appropriate supervisor each day when the staff member is going to be absent from work, unless the staff member is on a previously approved leave of absence. Each staff member is required to notify the appropriate supervisor when the staff member will be late to work.

A verbal warning will be given after two instances of absence or tardiness during the preceding week, four instances in the preceding month, eight instances in the preceding six months, or twelve instances during the preceding year. A written warning will be given when a staff member's attendance record again becomes unsatisfactory after a verbal warning. This written warning will become a part of the employee's personnel record. Any additional instance of absence or tardiness after a written warning and counseling efforts may result in dismissal.

In determining whether an employee has incurred excessive absences under this policy, the Library will disregard any time period during which an employee was on leave of absence under the Family and Medical Leave Act of 1993 (FMLA).

Unusual circumstances and the past record of the employee will be considered in making decisions concerning discipline for attendance problems.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

August 26, 1993)
)
RESOLUTION OF APPROPRIATIONS) No. 1993-22

WHEREAS, It has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget for the various functions of the Allen County Public Library; now, therefore,

BE IT RESOLVED, by the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that for the expenses of the public library the following sums of money are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same:

LIBRARY OPERATING FUND	AMOUNT APPROPRIATED
3602 HVAC	$171,790.00
4405 Television Equipment	$ 28,210.00
Total	$200,000.00

These appropriations are made from additional receipts.

Presented to the Allen County Public Library Board, read in full and adopted this 26th day of August 1993, by the following aye and nay vote.

Aye	Nay
Ann McMahan	
Patricia E. Riley	
Charles E. Olenic	
[illegible]	
[illegible]	
Paulina A. Salvador	

EQUIPMENT FOR DISPOSAL

ITEM	MAKE/ MODEL	SERIAL NO.	ACPL I.D.#
Bernoulli Tape Back-up	Iomega		530
Calculator	Casio DR-1211	2129120	21
Card Files - 2 drawer			3614
Card Files - 2 drawer			3603
Card Files - 2 drawer			2279
Card Files - 2 drawer			2282
Card Files - 2 drawer			3606
Copier	Panasonic 3040	36314055	4368
CPU	Apple II/E	474294	2925
CPU	Apple II/E		551
CPU	Apple II/E	A2S2064	1378
CPU	Apple II/E		1688
CPU	Apple II/Plus	438085	4832
CPU	Apple II/Plus	186592	1439
CPU	Apple II/Plus	186728	2963
CPU	Atari 130XE	1094510	
CPU	IBM 5150		1808
CPU	IBM 5150	16222015150	529
Disk Drive	Apple		4833
Disk Drive	Apple		1689
Disk Drive	Apple	378473XE	2924
Disk Drive	Apple		1690
Disk Drive	Apple	KJ12293	4537
Disk Drive	Apple	1156395	1376
Disk Drive	Apple	1429839	1282
Disk Drive	Apple Disk II	429638	2965
Disk Drive	Apple Disk II	1631762	2624
Disk Drive	Apple Disk II	1089057	836
Disk Drive	Apple Disk II	1793810	2625
Disk Drive	Atari		57
Film Projector	Bell & Howell	157986	
Film Projector	Eiki SL	33008	1726
Film Projector	Eiki SL	33010	7488
Film Projector	Eiki SL-O	33526	7487
Headphone Jack	Ufonic	NN0101	4139
Microfiche Reader	Micron XL	4868	3349
Monitor	Amdek 300A	3110234	41
Monitor	Apple	0146272	4521
Monitor	Apple	0861811	2413
Monitor	Apple	043194	4835
Monitor	Apple		1377
Monitor	IBM		528
Monitor	Magnavox	39294287	3984
Monitor	Samsung		6432
Monitor	Sysdyne		1809
Monitor	Zenith ZVM-123		550
Printer	Apple Imagewriter II	0190159	1379

August 20, 1993

EQUIPMENT FOR DISPOSAL

ITEM	MAKE/ MODEL	SERIAL NO.	ACPL I.D.#
Printer	Apple Imagewriter II	0108694	
Printer	Epson MX-100	423359	1444
Printer	Epson RX-80	378747	
Printer	IBM Proprinter	47-2831873	7521
Printer	IBM Quietwriter		4130
Printer	IBM Quietwriter III		4371
Printer	NEC	2061277	4834
Printer	Okidata ML/182	0083387	1913
Printer	Okidata ML/93	061434	30
Printer	Star NX-1000	350000300016	6191
Record Player	Califone	FC 02442	442
Record Player	Gerrard		7750
Recorder	Atari 410	526857	
Sealing Tape Dispenser			4103
Space Heater	Heattech	19062422	6693
Typewriter	IBM	6674482	1160
Typewriter	IBM Selectric		990
Typewriter	IBM Selectric	5830253	1032
Typewriter	IBM Selectric II	1016153	839
Typewriter	IBM Selectric II	4579653	
Typewriter	Remington Rand 1550	2001710	4147
Typewriter	Silver Reed 223C	B70225698	3618
Typewriter	Silver Reed 223C	B70231814	3619
Typewriter	Silver Reed 225C	C78038161	7383
Typing Stand			3142
Typing Stand			3177
Typing Stand			1687
Typing Stand			1620
Typing Stand			3232
Typing Stand			2241

August 20, 1993

PUBLIC ACCESS TELEVISION EQUIPMENT FOR AUCTION

The following equipment is broken, not repairable, and no longer useful.

COMPANY	MODEL	EQUIPMENT	SERIAL	ACPL #
Sony	BC-1WA	Battery charger	18310	2867
Robins Industry	120	Bulk tape eraser	24026	none
Fortel	CCDHP	Time base corrector	unknown	2847
Sony	AC-340B	AC power supply	76469	2869
Sony	VO-4800	Portable VCR	12368	2880
Sony	CVM-1270	TV Monitor	210523	2842
Videotek	VM-V2 PRO	TV Monitor	980353	2849
JVC	RM-88U	Edit Control unit	1465241	2831
JVC	BR-6400U	VCR	169184	2826
JVC	BP-5300U	VCR	12600105	3109
Quickset	5-53220-6	Studio tripod	0979235	3116
Quickset	5-53220-6	Studio tripod	0979239	3115
Quickset	4-56160-1	Tripod Dolly	5080	none
Quickset	4-56160-1	Tripod Dolly	0580	none
Sony	SLO260	Beta VCR	14374	Donated
Hyundai	HCM-1410	Computer monitor	MBHA850001	4900

ugust 20, 1993

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims September 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $289,459.84 on September 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
09/10/93	gross 201,178.51	net	143,862.03
09/10/93	Payroll taxes (electronic transfer)		59,519.80
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 09/10/93	#52725-52780		85,291.01
Manual Checks(s)	#3001		787.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			$ 86,078.01
Grand Total		$	$289,459.84

Mrs. Koehlinger, Dr. Coleman, Mr. McMahan, and Mr. Andorfer approved and signed the register of claims as presented by the director.

Mary Koehlinger
Secretary Pro tempore

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of September 20, 1993, in Special Session

The Board of Library Trustees of the Allen County Public Library met in special session on Monday, September 20, 1993, at 9:00 a.m. in the Board Room of the main library for the purpose of considering an advance refunding of library debt. Those present were Mrs. Koehlinger, presiding, Mr. Andorfer, Mr. Carmean, Mr. McMahan, and Ms. Salvador. Mr. McMahan was appointed secretary pro tempore.

Phil Gutman of Summers & Company presented a plan and appropriate resolutions to advance refund Allen County Public Library Bonds of 1986 and Allen County Public Library Participation Certificates of 1989, the purpose of which is to reduce interest over the life of these debt issues.

The first item of business was to approve an amendment to the original bond ordinance adopted December 30, 1985, and modified August 4, 1986, with regard to the Bonds of 1986. Mr. Andorfer moved the adoption of Resolution No. 1993-23, "IN THE MATTER OF ISSUING BONDS FOR THE PURPOSE OF FUNDING THE PURCHASE OF AN AUTOMATED LIBRARY SYSTEM, INCLUDING THE COMPUTERS AND SOFTWARE THEREFORE AS WELL AS THE CONSTRUCTION AND ALTERATION OF THE LIBRARY FACILITIES TO ACCOMMODATE SAID EQUIPMENT AND TO PAY THE INCIDENTAL EXPENSES NECESSARY TO BE INCURRED IN CONNECTION THEREWITH ON ACCOUNT OF THE ISSUANCE OF THE BONDS THEREFOR." The motion carried unanimously and the resolution so adopted is amended to and made a part of these minutes.

Mr. Andorfer moved the adoption of Resolution No. 1993-24, "IN THE MATTER OF ISSUING REFUNDING GENERAL OBLIGATION BONDS FOR THE PURPOSE OF REFUNDING THE 1986 GENERAL OBLIGATION BONDS OF THE ALLEN COUNTY PUBLIC LIBRARY AND TO PAY THE INCIDENTAL EXPENSES NECESSARY TO BE INCURRED IN CONNECTION THEREWITH ON ACCOUNT OF THE ISSUANCE OF THE BONDS THEREFOR." The motion carried unanimously and the resolution so adopted is amended to and made a part of these minutes.

Mr. Carmean moved "that the officers be authorized to execute the First Supplemental Contract of Lease, which implements the refinancing of the Allen County Public Library Participation Certificates of 1989, and to execute additional documents and certificates as required to implement this refinancing, as recommended by bond counsel." The motion carried unanimously.

The meeting adjourned at 9:37 a.m.

Charles E. Olen
President

Patricia E. Riley
Secretary

Resolution No. 1993-23

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

IN THE MATTER OF ISSUING BONDS FOR THE PURPOSE OF FUNDING THE PURCHASE OF AN AUTOMATED LIBRARY SYSTEM, INCLUDING THE COMPUTERS AND SOFTWARE THEREFOR, AS WELL AS THE CONSTRUCTION AND ALTERATION OF THE LIBRARY FACILITIES TO ACCOMMODATE SAID EQUIPMENT AND TO PAY THE INCIDENTAL EXPENSES NECESSARY TO BE INCURRED IN CONNECTION THEREWITH ON ACCOUNT OF THE ISSUANCE OF THE BONDS THEREFOR	)

Come now the bond counsel, G. William Fishering of Beers, Mallers, Backs & Salin and a representative of Summers & Company, Inc., the financial advisor to the Allen County Public Library (the "Library"), and make a presentation concerning the sale of the bonds of the Library by the Indiana Bond Bank and the recent decision to advance refund the same. After a thorough discussion with the financial advisor, bond counsel explained that some modifications were needed in the bond Ordinance. The Board, considering the same, finds that the Ordinance should be modified subject to the concurrence of the Indiana Bond Bank:

IT IS THEREFORE, ORDERED:

The original ordinance as adopted December 30, 1985, and modified August 4, 1986 is further amended by the addition of the following provision:

> If, when the Allen County Public Library Bonds of 1986 ("1986 Bonds") or any portion thereof shall have become due and payable in accordance with their terms or shall have been duly called for redemption or irrevocable

instructions to call the 1986 Bonds or any portion thereof for redemption shall have been given, and the whole amount of the principal and the interest so due and payable upon all of such bonds or any portion thereof then outstanding shall be paid, or (i) cash, or (ii) direct non-callable obligations of (including obligations issued or held in book entry form on the books of) the Department of the Treasury of the United States of America, and securities fully and unconditionally guaranteed as to the timely payment of principal and interest by the United States of America, to which direct obligation or guarantee the full faith and credit of the United States of America has been pledged, and to the extent permitted by Indiana law, the principal of and the interest on which when due without reinvestment will provide sufficient moneys, or (iii) any combination of the foregoing, shall be held irrevocably in trust for such purpose, and provision shall also be made for paying all fees and expenses for the redemption, then and in that case the 1986 Bonds or any designated portion thereof issued hereunder shall no longer be deemed outstanding or entitled to the pledge of the unlimited ad valorem property taxes of the Library.

Notwithstanding the foregoing, any provisions of this Ordinance which relate to the maturity of the 1986 Bonds, interest payment and dates thereof, redemption provisions, exchange, transfer and registration of Bonds, replacement of mutilated,

destroyed, lost or stolen Bonds, the safekeeping and cancellation of Bonds, non-presentment of Bonds, the holding of moneys in trust, and repayments to the Library from the Bond Fund and the duties of the Registrar in connection with all of the foregoing, shall remain in effect and be binding upon the Library, the Registrar, the Authenticating Agents, Paying Agents and the Holders notwithstanding the release and discharge of this Ordinance. The provisions of this paragraph shall survive the release, discharge and satisfaction of this Ordinance.

Adopted this 20th day of September, 1993.

THE ALLEN COUNTY PUBLIC LIBRARY,
BOARD OF LIBRARY TRUSTEES

_____

_____

_____

Paulina Salvador

_____

_____

_____

C:(KRB)OTHER\LIBRARY.ORD(JMH)9/9/93

Resolution No. 1993-24

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

IN THE MATTER OF ISSUING REFUNDING GENERAL OBLIGATION BONDS FOR THE PURPOSE OF REFUNDING THE 1986 GENERAL OBLIGATION BONDS OF THE ALLEN COUNTY PUBLIC LIBRARY AND TO PAY THE INCIDENTAL EXPENSES NECESSARY TO BE INCURRED IN CONNECTION THEREWITH ON ACCOUNT OF THE ISSUANCE OF THE BONDS THEREFOR

Comes now the bond counsel, G. William Fishering, of Beers, Mallers, Backs & Salin, and Phillip E. Gutman of Summers & Co., Inc., Financial Consultants, and reports to the Board there exists the possibility of refunding the 1986 general obligation bonds (the "1986 Bonds") issued by the Allen County Public Library (the "Library") in the original principal amount of $2,950,000 and that a refunding of said bonds in conjunction with the 1989 Lease Participation Certificates would result in a net savings to the Library. The Board of Library Trustees (the "Board") being duly advised, finds that all conditions precedent to its adoption of an order authorizing the refunding of the 1986 Bonds have been complied with and it would be advantageous for the Library Board to sell the refunding bonds for the purpose of refunding the 1986 Bonds in accordance with the provisions of I.C. 5-1-5 et sec. and that a savings will be realized by issuing said refunding bonds and defeasing the 1986 Bonds.

IT IS, THEREFORE, ORDERED:

Section 1. That said bonds be designated as "The Allen County Public Library Refunding General Obligation Bonds Series

1993," and bear interest at the rate or rates not exceeding six percent (6%) per annum, which interest shall be payable commencing January 1, 1994, and thereafter interest shall be paid semi-annually until the principal shall be fully paid. Said bonds shall be executed on behalf of the Library by the manual or facsimile signature of the President of the Board and attested by the manual or facsimile signature of the Treasurer of the Library. Said bonds shall be issued in the denominations of Five Thousand Dollars ($5,000.00), or integral multiples thereof, and shall mature and be payable in the year and amounts as follows:

1/1/94	230,000
7/1/94	205,000
1/1/95	220,000
7/1/95	225,000
1/1/96	225,000
7/1/96	230,000
1/1/97	235,000
7/1/97	255,000
1/1/98	245,000

Said bonds shall not be redeemable prior to maturity. The bonds initially delivered to purchaser shall bear the original issue date, which shall be the first (1st) day of the month in which the bonds are sold, and the date of authentication of such bond. Bonds authenticated on or before the fifteenth (15th) day of the month preceding the first interest payment shall bear interest from the original interest date. Each bond authenticated thereafter shall bear interest from the interest payment date to which interest has been paid next preceding the date on which it is authenticated, unless it is authenticated on or after the sixteenth (16th) day of the month immediately preceding the payment date, in which case it shall bear interest from such interest

payment date. If at the time of the authentication of any bond interest is in default thereon, such bond shall bear interest from the date on which the interest has been paid in full.

Interest shall be payable by check mailed by first-class mail one (1) business day prior to the interest payment date or delivered on the interest payment date to any person in whose name such bond is registered on the bond registers maintained at the Office of the Registrar, or successor, paying agent, or registrar, as of the fifteenth (15th) day of the month preceding such interest payment. The principal on the bond shall be payable upon presentation of the bonds at the principal Office of the Registrar in Fort Wayne, Indiana, in lawful money of the United States of America.

Section 2. The bonds are transferable or exchangeable by the registered owner at the Office of the Registrar upon surrender and cancellation of a bond and upon presentation of a duly executed written instrument of transfer, and thereupon a new bond or bonds of the same aggregate principal amount and maturity and in authorized denominations will be issued to the transferee or transferees in exchange therefore. The Registrar shall not be obligated to make any exchange or transfer of any bonds submitted during the fifteen (15) days immediately preceding an interest payment date on the bonds. The Library, the Registrar and paying agent for the bonds may treat the person in whose name the bonds are registered as the absolute owner thereof for all purposes.

In the event any bond is mutilated, lost, stolen or de-

stroyed, the Library may execute and the Registrar may authenticate a new bond or like date, maturity and denomination as that mutilated, lost, stolen or destroyed, which new bond shall be marked in a manner to distinguish it from the bond for which it was issued, provided that, in the case of any mutilated bond, such mutilated bond shall first be surrendered to the Registrar, and in the case of any lost, stolen or destroyed bond there shall be first furnished to the Registrar evidence of such loss, theft or destruction satisfactory to the Library and the Registrar, together with indemnity satisfactory to them. In the event any such bond shall have matured, instead of issuing a duplicate bond, the Library and the Registrar may, upon receiving indemnity satisfactory to them, pay the same without surrender thereof. The Library and the Registrar may charge the owner of such bond with their reasonable fees and expenses in this connection. Any bond issued pursuant to this paragraph shall be deemed an original, substitute contractual obligation of the Library, whether or not the lost, stolen or destroyed bond shall be found at any time, and shall be entitled to all the benefits of this Ordinance, equally and proportionately with any and all other bonds issued hereunder.

Said bonds shall be in substantially the following form, all blanks to be properly filled in prior to delivery as set forth in Exhibit "A."

Any bonds issued under this Ordinance may be initially issued in temporary form exchangeable for definitive bonds. The temporary bonds may be printed, lithographed or typewritten, shall be of such denominations as may be determined by the Board,

shall be in fully registered form and may contain such reference to any of the provisions of this Ordinance as may be appropriate. If temporary bonds are issued, definitive bonds will be executed and furnished without delay and thereupon the temporary bonds shall be surrendered for cancellation at the principal corporate trust office of the Registrar and the Registrar shall deliver in exchange for such temporary bonds an equal aggregate principal amount of definitive bonds of the same interest rates and maturities. Until so exchanged, the temporary bonds shall be entitled to the same benefits under this Ordinance as definitive bonds issued hereunder.

Section 3. NBD Bank, N.A., in Fort Wayne, Indiana, is hereby appointed to serve as registrar and paying agent for the bonds ("Registrar" or "Paying Agent"). The Registrar is hereby charged with the responsibility of authenticating the bonds, and shall keep and maintain at its principal corporate trust office books for the registration and transfer of the bonds. The Treasurer of the Library is authorized to pay such fees as the institution may charge for the services it provides as Registrar and Paying Agent.

The Registrar and Paying Agent may at any time resign as Registrar and Paying Agent by giving thirty (30) days written notice to the Board and by first class mail to each registered owner of the bonds then outstanding, and such resignation will take effect at the end of such thirty (30) days or upon the earlier appointment of a successor Registrar and Paying Agent by the Board. Such notice to the Board may be served personally or

be sent by registered mail. The Registrar and Paying Agent may be removed at any time as Registrar and Paying Agent by the Board, in which event the Board shall notify each registered owner of the bonds then outstanding by first class mail of the removal of the Registrar and Paying Agent. Notices to registered owners of the bonds shall be deemed to be given when mailed by first class mail to the addresses of such registered owners as they appear on the bond register. Any predecessor Registrar and Paying Agent shall deliver all the bonds and cash in its possession and the bond register to the successor Registrar and Paying Agent. At all times, the same entity shall serve as Registrar and as Paying Agent.

Notwithstanding any other provision of this Ordinance, no removal or resignation of the Paying Agent shall take effect until a successor has been appointed and has accepted the duties of Paying Agent.

Section 4. If, when the bonds or any portion thereof shall have become due and payable in accordance with their terms or shall have been duly called for redemption or irrevocable instructions to call the bonds or any portion thereof for redemption shall have been given, and the whole amount of the principal and the interest so due and payable upon all of such bonds or any portion thereof then outstanding shall be paid, or (i) cash, or (ii) direct non-callable obligations of (including obligations issued or held in book entry form on the books of) the Department of the Treasury of the United States of America, and securities fully and unconditionally guaranteed as to the

timely payment of principal and interest by the United States of America, to which direct obligation or guarantee the full faith and credit of the United States of America has been pledged, and to the extent permitted by Indiana law, the principal of and the interest on which when due without reinvestment will provide sufficient moneys, or (iii) any combination of the foregoing, shall be held irrevocably in trust for such purpose, and provision shall also be made for paying all fees and expenses for the redemption, then and in that case the 1986 Bonds or any designated portion thereof issued hereunder shall no longer be deemed outstanding or entitled to the pledge of the unlimited ad valorem property taxes of the Library.

Notwithstanding the foregoing, any provisions of this Ordinance which relate to the maturity of the bonds, interest payment and dates thereof, redemption provisions, exchange, transfer and registration of Bonds, replacement of mutilated, destroyed, lost or stolen Bonds, the safekeeping and cancellation of Bonds, nonpresentment of Bonds, the holding of moneys in trust, and repayments to the Library from the Bond Fund and the duties of the Registrar in connection with all of the foregoing, shall remain in effect and be binding upon the Library, the Registrar, the Authenticating Agents, Paying Agents and the Holders notwithstanding the release and discharge of this Ordinance. The provisions of this paragraph shall survive the release, discharge and satisfaction of this Ordinance.

Section 5. The President of the Board of Trustees attested by the Treasurer is authorized to enter into a bond purchase

contract in customary form with Summers & Company, Inc., as bond purchaser, on behalf of the Library. The entry by the Library into the purchase contract and the execution of the purchase contract on behalf of the Library by the President of the Board of Trustees attested by the Treasurer in accordance with this Ordinance are hereby authorized and approved.

Section 6. The Refunding Escrow Agreement (the "Escrow Agreement") shall be in substantially the form attached hereto as Exhibit B, with such changes therein as the Board approves as evidenced by signatures thereon. The moneys deposited pursuant to the Escrow Agreement to carry out the Refunding shall be held as cash or invested in noncallable direct obligations of the United States of America, and shall be irrevocably set aside and pledged for such purpose. The President of the Board of Trustees is hereby authorized to enter into the Escrow Agreement and the Treasurer is hereby authorized to pay the charges for the services of the Escrow Agent. The entry by the Library into the Escrow Agreement and the execution of the Escrow Agreement on behalf of the Library, and the taking of such other action and the execution of such other instruments as are necessary to effect the Refunding, by the Board President attested by the Treasurer in accordance with this Ordinance, are hereby authorized, approved and ratified. The proper officers of the Library are hereby directed to draw all proper and necessary warrants, and to do whatever acts and things may be necessary to carry out the provisions of this Ordinance. Summers & Company, Inc. is hereby authorized to take such actions as it deems

appropriate with the approval of the Treasurer to carry out the Refunding if finally consummated, including the execution of documents necessary to make subscription to acquire appropriate securities to be held under the Escrow Agreement.

Section 7. The distribution of the preliminary official statement with respect to the bonds, substantially in the form presented to this meeting, with such changes and modifications as may be authorized by the President of the Board attested by the Treasurer as evidenced by their signature thereon, is hereby authorized, approved and ratified, and this Board hereby deems final said official statement, as of its date, in accordance with the provisions of Rule 15c2-12 of the Securities and Exchange Commission, subject to completion as permitted by said Rule, and the Board further authorizes the distribution of the deemed final official statement, and the execution, delivery and distribution of such document as further modified and amended in the form of a final official statement.

Section 8. In order to preserve the exclusion of interest on the bonds from gross income for federal income tax purposes and as an inducement to purchasers of the bonds, the Library represents, covenants and agrees that:

(a) No person or entity, other than the Library or another state or local governmental unit, will use proceeds of the bonds or property financed by the bond proceeds other than as a member of the general public. No person or entity other than the Library or another state or local governmental unit will own property

financed by bond proceeds or will have actual or beneficial use of such property pursuant to a lease, a management or incentive payment contract, an arrangement such as take-or-pay or output contract, or any other type of arrangement that differentiates that person's or entity's use of such property from the use by the public at large.

(b) No bond proceeds will be loaned to any entity or person other than a state or local governmental unit. No bond proceeds will be transferred, directly or indirectly, or deemed transferred to a non-governmental person in any manner that would in substance constitute a loan of the bond proceeds.

(c) The Library will not take any action or fail to take any action with respect to the bonds that would result in the loss of the exclusion from gross income for federal income tax purposes of interest on the bonds pursuant to § 103 of the Internal Revenue Code of 1986 as in effect on the date of issuance of the bonds (the "Code"), including, without limitation, the taking of such action as is necessary to rebate or cause to be rebated arbitrage profits on bond proceeds or other monies treated as bond proceeds to the federal government as provided in § 148 of the Code, and will set aside such monies, which may be paid from investment income on funds and accounts, in trust for such purposes.

(d) The Library will file an information report Form 8038-G with the Internal Revenue Service as required by § 149 of the Code.

(e) The Library will not make any investment or do any other act or thing during the period that any bond is outstanding hereunder which would cause any bond to be an "arbitrage bond" within the meaning of § 148 of the Code and the regulations applicable thereto as in effect on the date of delivery of the bonds.

The Library will not take any action or fail to take any action with respect to the bonds that would result in the loss of the exclusion from gross income for federal income tax purposes of interest on the bonds pursuant to § 103(a) of the Code, and the Library will not act in any manner which would adversely affect such exclusion.

Notwithstanding any other provisions of this Ordinance, the foregoing covenants and authorizations which are designed to preserve the exclusion of interest on the bonds from gross income under federal income tax law need not be complied with if the Library receives an opinion of nationally recognized bond counsel that any provision of the preceding paragraph is unnecessary to preserve the Tax Exemption.

Section 9. Subject to the terms and provisions contained in this section, and not otherwise, the owners of not less than sixty-six and two-thirds per cent (66-2/3%) in aggregate principal amount of the bonds then outstanding shall have the right, from time to time, anything contained in this Ordinance notwith-

standing, to consent to and approve the adoption by the Board of such ordinance or ordinances supplemental hereto as shall be deemed necessary or desirable by the Board for the purpose of modifying, altering, amending, adding to or rescinding in any particular any of the terms or provisions contained in this Ordinance, or in any supplemental ordinance; provided, however, that nothing herein contained shall permit or be construed as permitting:

(a) An extension of the maturity of the principal of or interest or premium, if any, on any bond or an advancement of the earliest redemption date on any bond; or

(b) A reduction in the principal amount of any bond or the redemption premium or the rate of interest thereon, or a change in the monetary medium in which such amounts are payable; or

(c) A preference or priority of any bond or bonds over any other bond or bonds; or

(d) A reduction in the aggregate principal amount of the bonds required for consent to such supplemental ordinance.

If the Board shall desire to obtain any such consent, it shall cause the Registrar to mail a notice, postage prepaid, to the addresses appearing on the registration books held by the Registrar. Such notice shall briefly set forth the nature of the proposed supplemental ordinance and shall state that a copy thereon is on file at the office of the Registrar for inspection by all owners of the bonds. The Registrar shall not, however, be subject to any liability to any owners of the bonds by reason of its failure to mail such notice, and any such failure shall not affect the validity of such supplemental ordinance when consented to and approved as herein provided.

Whenever at any time within one year after the date of the mailing of such notice, the Board shall receive any instrument or instruments purporting to be executed by the owners of the bonds of not less than sixty-six and two-thirds per cent (66-2/3%) in aggregate principal amount of the bonds then outstanding, which instrument or instruments shall refer to the proposed supplemental ordinance described in such notice, and shall specifically consent to and approve the adoption thereof in substantially the form of the copy thereof referred to in such notice as on file with the Registrar, thereupon, but not otherwise, the Board may adopt such supplemental ordinance in substantially such form, without liability or responsibility to any owners of the bonds, whether or not such owners shall have consented thereto.

No owner of any bond shall have any right to object to the adoption of such supplemental ordinance or to object to any of the terms and provisions contained therein or the operation thereof, or to enjoin or restrain the Board or its officers from adopting the same, or from taking any action pursuant to the provisions thereof. Upon the adoption of any supplemental ordinance pursuant to the provisions of this section, this Ordinance shall be, and shall be deemed, modified and amended in accordance therewith, and the respective rights, duties and obligation under this Ordinance of the Board and all owners of bonds then outstanding, shall thereafter be determined exercised and enforced in accordance with this Ordinance, subject in all respects to such modifications and amendments. Notwithstanding anything

contained in the foregoing provisions of this Ordinance, the rights and obligations of the Library and of the owners of the bonds, and the terms and provisions of the bonds and this Ordinance, or any supplemental ordinance, may be modified or altered in any respect with the consent of the Library and the consent of the owners of all of the bonds then outstanding.

Section 10. Without notice to or consent of the owners of the bonds, the Library may, from time to time and at any time, adopt such ordinances supplemental hereto as shall not be inconsistent with the terms and provisions hereof (which supplemental ordinances shall thereafter form a part hereof),

(a) to cure any ambiguity or formal defect or omission in this Ordinance or in any supplemental ordinance; or

(b) to grant to or confer upon the owners of the bonds any additional rights, remedies, powers, authority or security that may lawfully be granted to or conferred upon the owners of the bonds; or

(c) to procure a rating on the bonds from a nationally recognized securities rating agency designated in such supplemental ordinance, if such supplemental ordinance will not adversely effect the owners of the bonds; or

(d) to make any other change which is not to the prejudice of the owners of the bonds; or

(e) to provide for the refunding or advance refunding of the bonds.

Section 11. The President of the Board, the Secretary of the Board or the Treasurer of the Library are hereby authorized to execute such other Documents as are necessary to complete the financing contemplates hereby without further authorization of the Board, provided, however that nothing set forth herein shall authorize a modification of the bond maturity schedule or interest rate without the approval of the full Board.

Adopted this 20th day of September, 1993.

THE ALLEN COUNTY PUBLIC LIBRARY,
BOARD OF LIBRARY TRUSTEES

Paulina Salvador

a/librarybond/gwf/obligati.gen/ln

FIRST SUPPLEMENTAL CONTRACT OF LEASE

between

NBD BANK, NATIONAL ASSOCIATION, Trustee
Successor in Interest to SUMMIT BANK, Trustee

Assignee of, ACPL BLDG. CORP., Lessor

and

ALLEN COUNTY PUBLIC LIBRARY
Allen County, Indiana, Lessee

Dated

as of

September 28, 1993

FIRST SUPPLEMENTAL CONTRACT OF LEASE

between

NBD BANK, NATIONAL ASSOCIATION, Trustee
Successor in Interest to SUMMIT BANK, Trustee

Assignee of, ACPL BLDG. CORP., Lessor

and

ALLEN COUNTY PUBLIC LIBRARY
Allen County, Indiana, Lessee

THIS FIRST SUPPLEMENTAL CONTRACT OF LEASE (the "First Supplemental Lease" made and entered into as of September 1, 1993, amending and supplementing Contract of Lease dated July 13, 1989 (the "Original Lease"), and the Original Lease and this First Supplemental Lease (collectively referred to as the "Lease") between NBD Bank, National Association, Trustee successor in interest to Summit Bank, Trustee, assignee of ACPL Bldg. Corp., Lessor, (the "Lessor"), and the Allen County Public Library of Allen County, Indiana (the "Library"), a political subdivision organized and existing under the laws of the State of Indiana and located in Allen County, Indiana.

W I T N E S S E T H:

WHEREAS, the Library has heretofore entered into the Original Lease, recorded September 7, 1989 as Instrument #89-35064, in the office of the Recorder of Allen County, Indiana, with the Lessor under which the Lessor has constructed the Project, as defined in the Original Lease, and lease it to the Library with a semi-annual payment of Rent to be made by the Library to the Lessor or its assignee and with a portion of each semi-annual payment of Rent allocated to repayment of the principal cost of the construction of the Project and the remaining portion allocated to the payment of interest on the unpaid portion of such principal; to which Original Lease reference is hereby made as if rewritten herein in full and all the terms as defined therein shall have the same meanings herein unless otherwise herein defined or the context otherwise so indicates; and

WHEREAS, pursuant to a Trust Indenture dated as of August 15, 1989 (the "Original Indenture") between Summers & Company, Inc. (the "Company") and the Trustee, the lessor's interest in the Lease has been fractionalized and the Trustee has issued $8,000,000 Allen County Public Library, Participation Certificates, Series 1989 (hereinafter referred to as the "Series 1989 Certificates"), dated as of August 15, 1989 and the Company has purchased and sold the Series 1989 Certificates to the public, of which $7,645,000 are presently outstanding; and

WHEREAS, I.C. 5-1-5, as amended, provides for the issuance of certificates of participation to advance refund certificates of participation in the

lessor's interest in and rights under a lease which is payable from rental payments to be made by a library, and to pay costs of refunding, thereby effecting a savings to the lessee; and

WHEREAS, the Company has requested the Trustee to issue Allen County Public Library Refunding Participation Certificates, Series 1993, in the amount of $8,675,000 (herein referred to as the "Series 1993 Certificates") for the purpose of advance refunding of the Series 1989 Certificates, to pay costs of refunding and thereby to effect a savings to the Library by reducing the Rent payable under the Lease; and

WHEREAS, the Library and the Trustee wish to amend the Original Lease by executing this First Supplemental Lease for the purpose of reducing the Rent payable under the Lease;

NOW, THEREFORE, in consideration of the premises and of the respective covenants and conditions herein contained, the Lessor and the Library do hereby amend the Original Lease so as to amend certain definitions and other provisions and so as to provide that under the terms of the Lease the Rent and the Option Price payable by the Library under the Lease shall have been revised to reflect the issuance of the Series 1993 Certificates and that such revised Rent and Option Price that are required to be paid under the Lease will be paid in accordance with the terms thereof.

The Lessor and the Library further agree and covenant that:

1. The Original Lease. The Original Lease shall remain in force and effect as originally written and amended and supplemented hereby, provided that :

(A) The following definitions contained in Article I of the Original Lease is hereby amended to read as set forth below:

"Original Purchase Price" as shown on Exhibit A hereto means the sum of $8,675,000.

"Rent" means the respective amounts in immediately payable funds as set forth in Exhibit A hereto, payable in installments in advance for the following six-month period on each Rental Payment Date during the Lease Term, all as set forth on Exhibit A.

"Rental Payment Date" means each January 1 and July 1 commencing January 1, 1994, and at semi-annual intervals thereafter.

(B) Section 11.2 of the Original Lease is hereby amended to read as follows:

"Section 11.2 Option to Purchase Leased Premises. The Library shall have, and is hereby granted, an option to purchase the Leased Premises on the eighteenth (18th) Rental Payment Date and on any Rental Payment Date thereafter, provided the Library is not in default under any provisions of this Lease. In the event that the Library elects to exercise such option to purchase, the Library shall give notice of its intention to exercise such option not less than sixty days prior to such Rental Payment Date. In the event that the Library exercises such option to purchase, the purchase price shall be the

'Option Price' as shown on Exhibit A opposite the applicable rental payment number."

(C) Exhibit A to the Original Lease is replaced by Exhibit A hereto attached.

2. Inclusion as Part of Lease. This First Supplemental Lease on its delivery has become a part of the Lease and all references in the Original Lease to "Lease" shall include reference to this Supplemental Lease, as well as the Original Lease.

IN WITNESS WHEREOF, the Lessor and the Library have caused this First Supplemental Lease to be executed in their respective names by their duly authorized officers, all as of the date first above written.

NBD BANK, NATIONAL ASSOCIATION,
Trustee, successor in interest to
SUMMIT BANK, Trustee assignee of
ACPL BLDG. CORP., Lessor

By: Richard C. Solaro
Richard C. Solaro, Vice President
and Trust Officer

By: Roberta A. Jensen
Roberta A. Jensen, Trust Officer

ALLEN COUNTY PUBLIC LIBRARY,
Lessee

By: Charles E. Ole
Charles E. Coleman, President
Board of Library Trustees

By: Earl A. Reitenour
Earl A. Reitenour, Treasurer
Board of Library Trustees

Allen County Public Library
Exhibit A

	Date	Rental Payment	Option Price	Principal Component	Interest Component
1	01-Jan-94	$363,694.35		$260,000	$133,799.17
2	01-Jul-94	356,798.75	There is no	160,000	196,798.75
3	01-Jan-95	354,398.75	option to pur-	160,000	194,398.75
4	01-Jul-95	351,598.75	chase prior to	160,000	191,598.75
5	01-Jan-96	348,638.75	the 18th Rental	160,000	188,638.75
6	01-Jul-96	350,518.75	Payment.	165,000	185,518.75
7	01-Jan-97	352,301.25		170,000	182,301.25
8	01-Jul-97	348,901.25		170,000	178,901.25
9	01-Jan-98	350,501.25		175,000	175,501.25
10	01-Jul-98	351,782.50		180,000	171,782.50
11	01-Jan-99	592,957.50		425,000	167,957.50
12	01-Jul-99	588,607.50		430,000	158,607.50
13	01-Jan-2000	589,147.50		440,000	149,147.50
14	01-Jul-2000	594,027.50		455,000	139,027.50
15	01-Jan-2001	588,562.50		460,000	128,562.50
16	01-Jul-2001	592,637.50		475,000	117,637.50
17	01-Jan-2002	591,356.25		485,000	106,356.25
18	01-Jul-2002	589,473.75	$3,871,973.75	495,000	94,473.75
19	01-Jan-2003	592,346.25	3,359,746.25	510,000	82,346.25
20	01-Jul-2003	589,468.75	2,809,468.75	520,000	69,468.75
21	01-Jan-2004	591,338.75	2,276,338.75	535,000	56,338.75
22	01-Jul-2004	592,830.00	1,727,830.00	550,000	42,830.00
23	01-Jan-2005	588,942.50	1,163,942.50	560,000	28,942.50
24	01-Jul-2005	589,662.50	589,662.50	575,000	14,662.50

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
September 23, 1993
3:00 p.m. - Hessen Cassel Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of August 26, 1993, and meeting for Approval of Claims, September 10, 1993.

4. Financial report for August, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

8. Personnel.

9. Other business.

10. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of September 23, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, September 23, 1993, at 3:00 p.m. at Hessen Cassel Branch Library. Those present were Dr. Coleman presiding, Mr. Carmean, Mrs. Koehlinger, Mr. Andorfer, Mr. McMahan, Ms. Salvador.

Absent: Mrs. Riley.

On motion of Mr. McMahan, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. McMahan, the minutes of the regular meeting of August 26, 1993, and the minutes of the approval of claims of September 10, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Andorfer, the financial report for August, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mrs. Koehlinger, the claims were approved for payment.

Wires			$ 0.00
Payroll			
	09/24/93	gross 203,524.37 net	145,798.49
	09/24/93	Payroll taxes (elec. transfer)	60,229.57

Accounts Payable Check Batches
(See "Check Report - Summary" for detail of total)

Manual Checks	#3002	965.00
Less VOIDS:	#52076	(39.00)
Accounts Payable Check Batches Subtotal:		295,658.40
Grand Total		$ 501,686.46

REPORT OF DIRECTOR

Mr. Krull called on Mr. Fortriede to present a report on library service statistics for the month of August and for the year to date.

The Indiana Library Federation has hired John Barnett as its new legislative advocate. Mr. Barnett has extensive lobbying experience in Indiana and represents an impressive list of clients including AT&T, Federal Express, the Kroger Company, McDonald's, and the Chemical Manufacturers' Association. Mr. Krull served as chair of the search committee to retain a new legislative advocate.

The board's Long Range Planning Committee should meet before the end of the year to review progress on implementation of the library's strategic plan and to follow up on previous discussions relating to the funding and operation of Channel 10. Mr. Krull will contact board members to set up this meeting.

The Friends and the ACPL Foundation board have both approved the recommendations of the Planned Giving Program Steering Committee. The library will therefore move forward on this project. The foundation will retain American City Bureau to serve as consultants and the library will advertise to fill the new position of planned giving officer, with the Friends sharing the personnel cost.

PERSONNEL

On motion of Mr. McMahan the following personnel action was approved:

Position Reclassification:

			'93 bi-weekly
Mary Voors			
	Assistant Manager Children's Services	#321 Grade 6	$1025.60
	To:	Grade M5	

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:34 p.m.

Charles C. Ole
President

Patricia E. Riley
Secretary

A

MODIFIED ACCRUAL
UNAUDITED
AUGUST 1993
COMR9308

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED August 31, 1993

14-Sep-93

	GOVERNMENTAL FUND TYPES					FIDUCIARY	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	YEAR-TO-DATE Aug 31, 1993	YEAR-TO-DATE Aug 31, 1992
REVENUES:								
AUTO EXCISE TAX	513,780			50,216			563,996	524,620
REAL PROPERTY TAX LEVY	4,524,778			442,365			4,967,143	4,669,425
INTANGIBLES TAX & COIT	741,190			76,610			817,800	539,143
USER FEES	269,601						269,601	259,333
INTERGOVERNMENTAL REVENUE	139,526		30,210				169,735	199,621
PARKING FEES	93,602						93,602	86,644
GIFTS & DONATIONS	8,772	3,006					11,778	42,580
INTEREST	44,628						44,628	62,806
OTHER REVENUES & PROCEEDS	39,059			0		1,526	40,585	41,591
TOTAL REVENUES	6,374,936	3,006	30,210	569,191	0	1,526	6,978,869	6,425,763
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	4,250,763	0	0				4,250,763	4,031,564
SUPPLIES	259,360	30	0				259,390	206,485
PROFESSIONAL SERVICES	66,696	500	0				67,196	61,395
COMMUNICATION & TRANSPORTATION	203,938	0	0				203,938	179,975
INSURANCE	91,358						91,358	101,087
UTILITY SERVICES	357,880						357,880	356,363
REPAIRS & MAINTENANCE	462,293						462,293	243,324
LEASING & MISCELLANEOUS SERVICES	110,213	104	0			213	110,530	102,581
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	163,848	828	0				164,676	306,545
LIBRARY MATERIALS	1,122,252	1,027	30,210				1,153,488	1,082,350
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS				726,228			726,228	722,140
PRINCIPAL RETIREMENT--BONDS				325,000			325,000	125,000
INTEREST CHARGES--BONDS				175,163			175,163	187,178
TOTAL EXPENDITURES	7,088,601	2,489	30,210	1,226,390	0	213	8,347,903	7,705,987
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(713,665)	517	0	(657,199)	0	1,313	(1,369,034)	(1,280,224)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0			0	0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(713,665)	517	0	(657,199)	0	1,313	(1,369,034)	(1,280,224)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	838	2,230,031	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0	0	0	0	0	0
FUND BALANCES-August 31 1993	721,043	8,571	0	94,042	35,190	2,151	860,997	423,688

B

August 1993 - UNAUDITED
COMB0893

14-Sep-93

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
AT August 31, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	AUGUST 31 1993	AUGUST 31 1992
ASSETS										
CASH ON DEPOSIT	1,992,402	2,570	0	44,043	190	2,151			2,041,357	493,415
CASH ON HAND	2,833								2,833	2,918
CASH WITH FISCAL AGENT				0					0	220
INVESTMENTS AT COST	631,367	6,000		50,000	35,000	237,429			959,796	2,454,366
TAXES DUE FROM COUNTY GOVERNMENT									0	0
ACCRUED INTEREST	5,639								5,639	0
DUE FROM OTHER GOVERNMENTS	0								0	0
DUE FROM OTHER FUNDS									0	0
ACCOUNTS RECEIVABLE	8,500								8,500	8,500
FIXED ASSETS:									0	0
LAND							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND								94,043	94,043	159,190
AMT TO BE PROVIDED--RET OF DEBT								9,640,957	9,640,957	10,085,810
AMT TO BE PROVIDED--VAC PAY LIAB								245,768	245,768	240,940
AMT AVAILABLE IN CAP PROJ FUND								0	0	19,339
TOTAL ASSETS	2,640,741	8,570	0	94,043	35,190	239,580	24,137,384	9,980,768	37,136,277	37,577,391
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	16		0					0	16	19,352
TEMPORARY LOANS/FINANCING	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS	203,465							245,768	449,233	418,835
UNREMITTED WITHHOLDINGS	32,852								32,852	32,185
DEFERRED COMP PAYABLE						237,429			237,429	125,000
DUE TO OTHER FUNDS(& PLAC)	50								50	0
CAPITAL LEASES PAYABLE								7,645,000	7,645,000	7,830,000
MATURED BONDS PAYABLE									0	0
MATURED INTEREST PAYABLE				0					0	220
G O BONDS & CAP LEASES PAYABLE								2,090,000	2,090,000	2,415,000
TOTAL LIABILITIES	1,919,698	0	0	0	0	237,429	0	9,980,768	12,137,895	13,040,592
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS							24,137,384		24,137,384	24,112,693
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES	726,649	380							727,029	862,023
RESERVED - ARBITRAGE REBATE									0	19,339
RESTRICTED-SPECIAL REVENUE		8,191	0						8,191	8,370
DESIGNATED FOR DEBT SERVICE				94,043					94,043	159,190
UNRESERVED	(5,606)		0		35,190	2,151			31,736	(624,814)
TOTAL FUND EQUITY	721,043	8,570	0	94,043	35,190	2,151	24,137,384	0	24,998,382	24,536,801
TOTAL LIABILITIES & FUND EQUITY	2,640,741	8,570	0	94,043	35,190	239,580	24,137,384	9,980,768	37,136,277	37,577,393

August 93 unaudited
ER-08REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED August 31, 1993

13-Sep-93
10:31 AM

GL#	CATEGORY	1993 APPROPRIATION SETC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 8/31/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
	REVENUES:												(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	513,780.43		0.00		513,780.43			572,537.57	52.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	4,524,778.37		0.00		4,524,778.37			4,172,003.63	47.97%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	693,868.18		0.00		693,868.18			306,131.82	30.61%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	5,779,748.83		0.00	0.00	5,779,748.83			5,094,723.17	46.85%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	113,679.44				113,679.44			36,320.56	24.21%
5202	EXTENDED USE FEES	200,000	200,000		200000	155,491.59		0.00	0.00	155,491.59			44,508.41	22.25%
5203	FAX FEES	0	0		0	429.70				429.70			(429.70)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	269,600.73		0.00	0.00	269,600.73			80,399.27	22.97%
5301	FEDERAL OPERATING GRANTS	0	0		0	24,723.26				24,723.26			(24,723.26)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	47,963.55				47,963.55			(1,310.55)	-2.81%
5303	CITY OPERATING GRANTS	0	0		0	112,298.10		46,126.00	0.00	66,172.10			(66,172.10)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66			(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	185,651.57		46,126.00	0.00	139,525.57			(92,872.57)	-199.07%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	43,034.22				43,034.22			(43,034.22)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	46,586.55				46,586.55			(46,586.55)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	3,081.32				3,081.32			(3,081.32)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	900.00		8,500.00	8,500.00	900.00			101,100.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	93,602.09		8,500.00	8,500.00	93,602.09			8,397.91	8.23%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00				
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00			0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,772.27				8,772.27			(8,772.27)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00			0.00	
5650	INTEREST	50,000	50,000		50000	38,988.83		0.00	5,638.75	44,627.58			5,372.42	10.74%
5701	ACPL PUBLICATIONS	0	0		0	11.25			0.00	11.25			(11.25)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	4,699.43				4,699.43			4,300.57	47.78%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	11,375.76		0.00	0.00	11,375.76			624.24	5.20%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	3,018.13				3,018.13			(3,018.13)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00			0.00	
5706	OTHER REVENUES	0	0		0	19,954.85				19,954.85			(19,954.85)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	39,058.62		0.00	0.00	39,058.62			(18,058.62)	-85.99%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	6,415,422.94	43.94%	54,626.00	14,138.75	6,374,935.69			5,069,189.31	44.30%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED August 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 8/31/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:													
	** PERSONAL SERVICES **													
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	2,229,668.18		52,259.90	114,594.97	2,292,003.25		2,292,003.25	1,927,996.75	
1102	SALARIED OVERTIME	0	0		0	6,226.48				6,226.48		6,226.48	(6,226.48)	
1103	SALARIED VACATION	0	0		0	194,002.78				194,002.78		194,002.78	(194,002.78)	
1104	SALARIED SICK PAY	0	0		0	67,233.30				67,233.30		67,233.30	(67,233.30)	
1105	SALARIED DISABILITY PAY	0	0		0	8,779.83				8,779.83		8,779.83	(8,779.83)	
1106	SALARIED HOLIDAY	0	0		0	45,319.03				45,319.03		45,319.03	(45,319.03)	
1107	SALARIED JURY DUTY	0	0		0	119.79				119.79		119.79	(119.79)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	4,092.67				4,092.67		4,092.67	(4,092.67)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	42,498.24				42,498.24		42,498.24	(42,498.24)	
1110	SALARIED PREMIUM TIME	0	0		0	11,905.59				11,905.59		11,905.59	(11,905.59)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00		0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	6,113.03				6,113.03		6,113.03	(6,113.03)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	2,615,958.92	38.01%	52,259.90	114,594.97	2,678,293.99	0.00	2,678,293.99	1,541,706.01	36.53%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	709,472.49		16,648.20	36,187.89	729,012.18		729,012.18	475,987.82	
1202	HOURLY OVERTIME	80,000	80,000		80000	2,761.89				2,761.89		2,761.89	77,238.11	
1203	HOURLY VACATION	0	0		0	35,315.65				35,315.65		35,315.65	(35,315.65)	
1204	HOURLY SICK PAY	0	0		0	2,642.27				2,642.27		2,642.27	(2,642.27)	
1205	HOURLY DISABILITY PAY	0	0		0	12,357.21				12,357.21		12,357.21	(12,357.21)	
1206	HOURLY HOLIDAY	0	0		0	13,156.24				13,156.24		13,156.24	(13,156.24)	
1207	HOURLY JURY DUTY	0	0		0	168.58				168.58		168.58	(168.58)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	1,081.76				1,081.76		1,081.76	(1,081.76)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	8,130.94				8,130.94		8,130.94	(8,130.94)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	785,087.03	38.90%	16,648.20	36,187.89	804,626.72	0.00	804,626.72	480,373.28	37.38%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	61,258.46	5.76%			61,258.46		61,258.46	3,741.54	5.76%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26		8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	58,278.27	-429.80%			58,278.27		58,278.27	(47,278.27)	-429.80%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00		0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	119,544.99	-57.30%	0.00	0.00	119,544.99	0.00	119,544.99	(43,544.99)	-57.30%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	3,520,590.94	36.92%	68,908.10	150,782.86	3,602,465.70	0.00	3,602,465.70	1,978,534.30	35.45%
1501	EMPLOYER FICA	413,100	413,100		413100	263,457.09	36.22%	5,271.41	11,534.89	269,720.57		269,720.57	143,379.43	34.71%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	156,715.14	31.86%	55,669.93	41,147.10	142,192.31		142,192.31	87,807.69	38.18%
1504	GROUP INSURANCE	400,000	400,000		400000	231,047.09	42.24%	0.00	0.00	231,047.09		231,047.09	168,952.91	42.24%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	6,028.58	87.94%	690.97	0.00	5,337.59		5,337.59	44,662.41	89.32%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	657,649.90	40.38%	62,034.33	52,681.99	648,297.56	0.00	648,297.56	454,802.44	41.23%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	4,178,240.84	37.49%	130,942.43	203,464.85	4,250,763.26	0.00	4,250,763.26	2,433,336.74	36.40%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED August 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 8/31/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
** SUPPLIES **														
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	19,457.83	51.36%	13.88	0.00	19,443.95	2,058.05	21,502.00	18,498.00	46.25%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	19,457.83	51.36%	13.88	0.00	19,443.95	2,058.05	21,502.00	18,496.00	46.25%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	18,524.46	31.39%	88.40	0.00	18,436.06	1,389.54	19,825.60	7,174.40	26.57%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	5,390.63	40.10%	661.54	10.00	4,739.29	0.00	4,739.29	4,260.71	47.34%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.03	35620	19,575.15	45.04%	0.00	0.00	19,575.15	8,518.80	28,093.95	7,526.05	21.13%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	36,210.98	20.04%	3,626.93	0.00	32,584.05	2,861.80	35,445.85	9,842.03	21.73%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	27,215.58	-18.33%	0.00	0.00	27,215.58	56.45	27,272.03	(4,272.03)	-18.57%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	33,400.14	-13.38%	2,010.59	0.00	31,389.55	3,036.35	34,425.90	(4,966.91)	-16.86%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	77,852.49	10.07%	1,653.65	0.00	76,198.84	3,608.06	79,806.90	6,758.55	7.81%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	218,493.33	15.78%	8,041.11	10.00	210,462.22	19,471.00	229,933.22	29,499.10	11.37%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	27,019.40	-12.36%	2,423.77	0.00	24,595.63	849.17	25,444.80	(1,397.40)	-5.81%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	5,086.01	30.33%	227.61	0.00	4,858.40	15.90	4,874.30	2,425.70	33.23%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	32,105.41	-2.42%	2,651.38	0.00	29,454.03	865.07	30,319.10	1,028.30	3.28%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	270,056.57	18.36%	10,706.37	10.00	259,360.20	22,394.12	281,754.32	49,025.40	14.82%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED August 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 6/31/93 -	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **														
3101	CONSULTING	10,000	10,000	0.00	10000	14,625.06	-46.25%	0.00	0.00	14,625.06	2,400.00	17,025.06	(7,025.06)	-70.25%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	14,924.50	-646.23%	900.00	0.00	14,024.50	5,399.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	1,859.20	38.03%	20.00	0.00	1,839.20	0.00	1,839.20	1,160.80	38.69%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	14,379.19	-187.58%	0.00	0.00	14,379.19	0.00	14,379.19	(9,379.19)	-187.58%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	18,788.92	-25.26%	338.25	0.00	18,450.67	0.00	18,450.67	(3,450.67)	-23.00%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	4,542.15	76.28%	1,165.00	0.00	3,377.15	429.00	3,806.15	15,343.85	80.12%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	69,119.02	-27.64%	2,423.25	0.00	66,695.77	8,228.00	74,923.77	(20,773.77)	-38.36%
3201	TELEPHONE SERVICE	115,000	115,000		115000	73,868.63	35.75%	3,000.00	0.00	70,888.63	0.00	70,889.63	44,111.37	38.36%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	78,177.69	28.93%	653.09	0.00	77,524.60	0.00	77,524.60	32,475.40	29.52%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	7,797.05	-55.94%	0.00	0.00	7,797.05	0.00	7,797.05	(2,797.05)	-55.94%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	4,093.84		0.00	0.00	4,093.84	0.00	4,093.84	10,906.16	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	41,531.61	7.71%	39.20	0.00	41,492.41	0.00	41,492.41	3,507.59	7.79%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	205,488.82	29.14%	3,692.29	0.00	201,796.53	0.00	201,796.53	88,203.47	30.41%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	53.46	94.65%	0.00	0.00	53.46	0.00	53.46	946.54	94.65%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	2,087.80	53.60%	0.00	0.00	2,087.80	0.00	2,087.80	2,412.20	53.60%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	2,141.26	61.07%	0.00	0.00	2,141.26	0.00	2,141.26	3,358.74	61.07%
3401	INSURANCE	115,000	115,000		115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	91,358.00	20.56%	0.00	0.00	91,358.00	0.00	91,358.00	23,642.00	20.56%
3501	NATURAL GAS	173,000	173,000		173000	95,224.20	44.96%	1,594.95	0.00	93,629.25	0.00	93,629.25	79,370.75	45.88%
3502	ELECTRICITY	470,000	470,000		470000	251,010.92	46.59%	6,604.10	0.00	244,406.82	0.00	244,406.82	225,593.18	48.00%
3503	WATER & SEWER	21,000	21,000		21000	12,667.06	39.68%	1,023.15	0.00	11,643.91	0.00	11,643.91	9,356.09	44.55%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	8,200.00	36.92%	0.00	0.00	8,200.00	4,064.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	367,102.18	45.78%	9,222.20	0.00	357,879.98	4,064.00	361,943.98	315,056.02	46.54%
									0.00					
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	32,361.67	58.05%	415.43	0.00	31,946.24	6,146.88	38,093.12	39,048.93	50.62%
3602	HVAC SERVICE	30,000	201,790	0.00	201790	204,091.43	-1.14%	1,489.37	0.00	202,602.06	176,348.00	378,950.06	(177,160.06)	-87.79%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	31,606.72	-31.69%	448.00	0.00	31,158.72	8,449.00	39,607.72	(15,607.72)	-65.03%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	98,782.13	41.95%	680.00	0.00	98,102.13	51,092.79	149,194.92	20,960.08	12.32%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	32,756.06	27.73%	2,932.64	0.00	29,823.42	17,268.29	47,091.71	(1,765.41)	-3.89%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	3,692.19	78.28%	225.23	0.00	3,466.96	20.08	3,487.04	13,512.96	79.49%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	66,931.85	21.70%	1,738.01	0.00	65,193.84	13,195.35	78,389.19	7,091.81	8.30%
	TOTAL REPAIRS & MAINTENANCE	440,000	611,790	9,104.35	620894.3	470,222.05	24.27%	7,928.68	0.00	462,293.37	272,520.39	734,813.76	(113,919.41)	-18.35%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	44,491.10	23.29%	2,662.17	0.00	41,828.93	19,259.81	61,088.74	(3,088.74)	-5.33%
	LEASING & RENTALS	58,000	58,000	0.00	58000	44,491.10	23.29%	2,662.17	0.00	41,828.93	19,259.81	61,088.74	(3,088.74)	-5.33%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED August 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 8/31/93 (-)	ACCRUAL BA YEAR-TO-DATE ACTUAL	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	12,278.48	-2.32%	0.00	0.00	12,278.48	0.00	12,278.48	(278.48)	-2.32%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	66,915.60	36.27%	10,820.37	0.00	56,095.23	12,186.41	68,281.64	36,718.36	34.97%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	79,204.08	61.76%	10,820.37	0.00	68,383.71	12,186.41	80,570.12	126,529.88	61.10%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	2,018,390	9,254.35	2027644.	1,329,126.51	34.45%	36,748.96	0.00	1,292,377.55	316,258.61	1,608,636.16	419,008.19	20.66%
	*** CAPITAL OUTLAYS ***													
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	82,878.05	49.57%	99.00	0.00	82,779.05	4,286.95	87,066.00	77,288.10	47.03%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	48,093.00	88.85%	0.00	0.00	48,093.00	82,219.02	130,312.02	302,637.00	69.90%
4405	TELEVISION EQUIPMENT	1,200	29,210	11,027.61	40237.61	16,716.85	58.45%	520.50	0.00	16,196.35	865.41	17,061.76	23,175.85	57.60%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	508,110	165,780.73	673890.7	164,467.85	75.59%	619.50	0.00	163,848.35	87,371.38	251,219.73	422,671.00	62.72%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	887,814.59	50.61%	28,873.35	0.00	858,941.24	240,792.15	1,099,733.39	697,697.38	38.82%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	23,331.95	-16.66%	0.00	0.00	23,331.95	755.17	24,087.12	(4,087.12)	-20.44%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	100,792.50	68.00%	155.08	0.00	100,637.42	6,757.23	107,394.65	215,686.25	66.76%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	9,627.55	51.86%	0.00	0.00	9,627.55	1,632.36	11,259.91	8,740.09	43.70%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	96,627.31	40.63%	2,791.79	0.00	93,835.52	19,944.22	113,779.74	48,976.56	30.09%
4540	ONLINE MATERIALS	90,000	90,000	0.00	90000	40,821.50	54.65%	4,943.68	0.00	35,877.82	30,743.65	66,621.47	23,386.53	25.98%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413275	1,159,015.40	51.97%	36,763.90	0.00	1,122,251.50	300,624.78	1,422,876.28	990,399.69	41.04%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,703,110	334,056.70	3087166.	1,323,483.25	57.13%	37,383.40	0.00	1,286,099.85	387,996.16	1,674,096.01	1,413,070.69	45.77%
	TOTAL EXPENDITURES	11,523,100	11,723,100	406,590.77	12129690	7,100,907.17	41.46%	215,781.16	203,474.85	7,088,600.86	726,646.87	7,815,249.75	4,314,441.02	35.57%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(278,975)	(406,590.77)	(685,566)	(685,484.23)		(161,155.16)	(189,336.10)	(713,665.17)	(726,648.89)	(7,815,250)	754,748.29	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims October 8, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $410,911.24 on October 8, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
10/08/93	gross 202,589.53	net	145,442.03
10/08/93	Payroll taxes (electronic transfer)		59,492.25
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 10/08/93	#53160-53357		205,976.96
Manual Checks(s)			0.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			$205,976.96
Grand Total		$	$410,911.24

Mrs. Koehlinger, Dr. Coleman, Mr. McMahan, and Mr. Andorfer approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
October 28, 1993
3:00 p.m. - Little Turtle Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of September 23, 1993, Special Meeting of September 20, 1993 and meeting for Approval of Claims, October 8, 1993.

4. Financial report for September, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

8. Personnel.

9. Proposed holiday and closing schedule for 1994.

10. Resolution No. 1993-25, "Resolution to Approve a contract with the Indiana State Library for Administration of a Library Services Construction Act Grant in the Amount of $18,000 to Perform Services as a Subregional Library for the Blind and Physically Handicapped."

11. Resolution No. 1993-26, "Resolution to Approve a Contract with the Indiana State Library for Administration of a Major Urban Resource Library (MURL) Grant Under the Library Services and Construction Act in the Amount of $15,167."

12. Other business.

13. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of October 28, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, October 28, 1993, at 3:00 p.m. at Little Turtle Branch Library. Those present were Dr. Coleman presiding, Mr. Carmean, Mrs. Koehlinger, Mrs. Riley, Mr. McMahan, Ms. Salvador.

Absent: Mr. Andorfer.

On motion of Mrs. Koehlinger, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mrs. Koehlinger the minutes of the regular meeting of September 23, 1993, the minutes of the Special Meeting of September 20, 1993, and the approval of claims of October 8, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Carmean, the financial report for September, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. McMahan, the claims were approved for payment.

Wires			$ 0.00
Payroll			
	10/22/93	gross 201,578.02 net	144,589.94
	10/22/93	Payroll taxes (elec. transfer)	59,227.76

Accounts Payable Check Batches
(See "Check Report - Summary" for detail of total)

Dated 10/22/93	#53359-53364	5,380.44
Dated 10/29/93	#53366-53728	378,395.46
Manual Checks	#3003,3005	2,247.00

Less VOIDS:	#52340,52720	(43.90)
Accounts Payable Check Batches Subtotal:		385,979.00
Grand Total		$ 589,796.70

REPORT OF DIRECTOR

Mr. Krull called on Mr. Fortriede to present a report on library service statistics for the month of September and for the year to date.

Sharon Harvey gave a report on the very successful 1993 Summer Reading Program. She also showed a videotape of the ice cream social that was the finale of the program.

The Foellinger Foundation has invited the library to apply for a grant under its summer youth initiative program. In discussions with Foellinger we have concluded that an ideal focus for a grant project would be the 1994 young adults' summer reading program. A letter of intent has been sent to Foellinger outlining the proposed program. The completed grant application is due by December 10.

The upgrade to LIBS 100Plus has been successfully completed. Many initial bugs have been worked out but there are still some issues we are working with Geac/CLSI to resolve. Some patrons have had difficulty adapting to the new version of the OPAC. Extra library staff have been scheduled to work one-on-one with patrons at the OPAC terminals at main library and branches. This has been very well received and much appreciated by patrons. A new one-page instruction sheet is being prepared to help users learn the new system.

Ann Gibson of Gibson Design has presented us with her proposals for allocation of staff work space and storage space in the main library. As part of her consulting assignment she was required to plot the main library on a CAD system, which will be invaluable in the future to keep building layouts up to date. Her recommendations will now need to be thoroughly studied and evaluated before we are ready to make a report to the board. Any changes in the way space is used will have financial implications, which must be given full consideration in reaching a final decision on what to do.

Information Access Company has developed an online link to their main database of periodical indexes, which can be accessed from the library's Sequent computer. This will enable us to make the Infotrac information system available on all of the main library and branch OPAC terminals. The company now also has the full texts of articles mounted on their system, so patrons can not only find citations to articles they want, but also print the text of the articles out or have them faxed. The library is developing plans to switch over from the current CD-ROM version of the Infotrac product to the new online version in 1994 as soon as all technical details are worked out and cost factors are known.

On October 21 the Cable Television Programming Advisory Committee (CTPAC) approved four grants, as follows: ACPL - $32,899; IPFW - $8,566; FWCS - $36,860; Fort Wayne Dance Collective - $1,009. CTPAC declined to approve any funding for Cable Access, Inc.

The job description for the new position of planned giving officer has been prepared and circulated to the board for comments. Several applications for the position have been received in response to employment ad placed earlier this month. No interviews have been scheduled.

PERSONNEL

On motion of Mrs. Koehlinger the following personnel action was approved:

			'93 bi-weekly
Michelle Converset	Librarian I Children's Services	#330 Grade 6	$ 683.20
Keri Favory	Shift Leader Storage	#455 Grade M1	$ 541.60
Tom Shatzer	First Shift Housekeeper Housekeeping Services	#480 Grade 3	$515.20

HOLIDAY AND CLOSING SCHEDULE FOR 1994

On Motion of Mr. McMahan the following schedule of holidays and closings was approved for 1994.

C	January 1	
P		New Year's Day (Floating holiday to be taken in January)
P	February 22	Washington's Birthday (Floating holiday to be taken from 2/22/94 through 9/4/94)
C	April 1	Good Friday (11:00 a.m. - 3:00 p.m.)
C	April 3	Easter Sunday
P	May 30	Memorial Day
P	July 4	Independence Day
P	September 5	Labor Day
P	November 24	Thanksgiving
C	December 24	Christmas Eve

C	December 25	Christmas Day
P		Christmas (Floating holiday to be taken in December)
P		Christmas (Floating holiday to be taken in December)

C = Closing. Day library will close - staff normally scheduled to work this day will be rescheduled to another day within the work week.

P = Paid Holiday. Library may or may not close. If library remains open, staff working that day will take equivalent time off on another day, to be scheduled with approval of manager.

APPROVAL OF CONTRACT WITH INDIANA STATE LIBRARY - SUBREGIONAL LIBRARY FOR THE BLIND & PHYSICALLY HANDICAPPED

Mr. McMahan moved the adoption of Resolution No. 1993-25, "Resolution to Approve a Contract with the Indiana State Library for Administration of a Library Services and Construction Act Grant in the Amount of $18,000 to Perform Services as a Subregional Library for the Blind and Physically Handicapped." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

APPROVAL OF CONTRACT WITH INDIANA STATE LIBRARY FOR ADMINISTRATION OF MURL GRANT

Mr. McMahan moved the adoption of Resolution No. 1993-26, "Resolution to Approve a Contract with the Indiana State Library for Administration of a Major Urban Resource Library (MURL) Grant Under the Library Services and Construction Act in the Amount of $15,167." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

DISPOSAL OF SURPLUS EQUIPMENT

On motion of Mr. McMahan the board declared certain items of equipment to be surplus and no longer needed for library purposes, and authorized their sale according to law. A list of the inventory numbers of the surplus equipment is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:47 p.m.

Charles E. Ale
President

Patricia E. Riley
Secretary

Sept 1993 - UNAUDITED
COMB0993

(A)
13-Oct-93

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
At September 30, 1993

Note:Adv. Refunding NOT reflected

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	SEPT 30 1993	SEPT 30 1992
ASSETS										
CASH ON DEPOSIT	1,344,729	2,213	0	44,043	190	2,349			1,393,523	87,047
CASH ON HAND	3,433								3,433	2,318
CASH WITH FISCAL AGENT				0					0	220
INVESTMENTS AT COST	633,199	6,000		50,000	35,000	237,429			961,628	2,111,977
TAXES DUE FROM COUNTY GOVERNMENT									0	0
ACCRUED INTEREST	4,778								4,778	0
DUE FROM OTHER GOVERNMENTS	0								0	0
DUE FROM OTHER FUNDS									0	0
ACCOUNTS RECEIVABLE	8,500								8,500	8,500
FIXED ASSETS:									0	0
LAND							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND								94,043	94,043	159,190
AMT TO BE PROVIDED--RET OF DEBT								9,640,957	9,640,957	10,085,810
AMT TO BE PROVIDED--VAC PAY LIAB								241,937	241,937	240,607
AMT AVAILABLE IN CAP PROJ FUND								0	0	18,886
TOTAL ASSETS	1,994,639	8,213	0	94,043	35,190	239,777	24,137,384	9,976,937	36,486,183	36,827,248
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	8,311		0					0	8,311	18,886
TEMPORARY LOANS/FINANCING	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS	244,832							241,937	486,769	458,187
UNREMITTED WITHHOLDINGS	42,877								42,877	41,364
DEFERRED COMP PAYABLE						237,429			237,429	125,000
DUE TO OTHER FUNDS(& PLAC)	84								84	0
CAPITAL LEASES PAYABLE								7,645,000	7,645,000	7,830,000
MATURED BONDS PAYABLE									0	0
MATURED INTEREST PAYABLE				0					0	220
G O BONDS & CAP LEASES PAYABLE								2,090,000	2,090,000	2,415,000
TOTAL LIABILITIES	1,979,419	0	0	0	0	237,429	0	9,976,937	12,193,784	13,088,657
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS							24,137,384		24,137,384	24,112,693
FUND BALANCES:									0	
RESERVED FOR ENCUMBRANCES	867,465	177							867,642	707,162
RESERVED - ARBITRAGE REBATE									0	18,886
RESTRICTED-SPECIAL REVENUE		8,035	0						8,035	8,549
DESIGNATED FOR DEBT SERVICE				94,043					94,043	159,190
UNRESERVED	(852,245)		0		35,190	2,349			(814,706)	(1,267,889)
TOTAL FUND EQUITY	15,220	8,213	0	94,043	35,190	2,349	24,137,384	0	24,292,398	23,738,591
TOTAL LIABILITIES & FUND EQUITY	1,994,639	8,213	0	94,043	35,190	239,777	24,137,384	9,976,937	36,486,183	36,827,248

MODIFIED ACCRUAL
UNAUDITED
Sept 1993
COMR9309

(B)
14-Oct-93

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED September 30, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	YEAR-TO-DATE Sept 30, 1993	YEAR-TO-DATE Sept 30, 1992
REVENUES:								
AUTO EXCISE TAX	513,780			50,216			563,996	524,620
REAL PROPERTY TAX LEVY	4,524,778			442,365			4,967,143	4,669,425
INTANGIBLES TAX & COIT	836,857			76,610			913,467	601,408
USER FEES	287,779						287,779	288,553
INTERGOVERNMENTAL REVENUE	150,614		30,210				180,824	202,840
PARKING FEES	102,269						102,269	95,358
GIFTS & DONATIONS	8,778	3,098					11,876	43,949
INTEREST	51,239						51,239	71,424
OTHER REVENUES & PROCEEDS	41,157			0		1,724	42,881	54,240
TOTAL REVENUES	6,517,252	3,098	30,210	569,191	0	1,724	7,121,475	6,551,817
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	4,756,574	0	0				4,756,574	4,513,995
SUPPLIES	285,397	30	0				285,427	237,972
PROFESSIONAL SERVICES	69,314	500	0				69,814	64,094
COMMUNICATION & TRANSPORTATION	222,928	0	0				222,928	197,162
INSURANCE	107,024						107,024	101,087
UTILITY SERVICES	403,684						403,684	399,770
REPAIRS & MAINTENANCE	481,728						481,728	292,107
LEASING & MISCELLANEOUS SERVICES	125,316	104	0			213	125,633	112,930
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	180,877	1,216	0				182,093	435,498
LIBRARY MATERIALS	1,303,899	1,090	30,210				1,335,198	1,241,317
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS				726,228			726,228	722,140
PRINCIPAL RETIREMENT--BONDS				325,000			325,000	125,000
INTEREST CHARGES--BONDS				175,163			175,163	187,178
TOTAL EXPENDITURES	7,936,740	2,939	30,210	1,226,390	0	213	9,196,493	8,630,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,419,488)	159	0	(657,199)	0	1,510	(2,075,018)	(2,078,433)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0			0	0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,419,488)	159	0	(657,199)	0	1,510	(2,075,018)	(2,078,433)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	838	2,230,031	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0	0	0	0	0	0
FUND BALANCES-September 30 1993	15,220	8,213	0	94,042	35,190	2,349	155,014	(374,521)

Sept 93 unaudited
ER-09REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED September 30, 1993

12-Oct-93
08:45 AM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 9/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORT ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	513,780.43		0.00		513,780.43	52.70%			572,537.57	52.70%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	4,524,778.37		0.00		4,524,778.37	47.97%			4,172,003.63	47.97%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85	48.21%			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	789,535.45		0.00		789,535.45	21.05%			210,464.55	21.05%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	5,875,416.10		0.00	0.00	5,875,416.10	45.97%			4,999,055.90	45.97%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	126,701.52				126,701.52	15.53%			23,298.48	15.53%
5202	EXTENDED USE FEES	200,000	200,000		200000	160,596.81		0.00	0.00	160,596.81	19.70%			39,403.19	19.70%
5203	FAX FEES	0	0		0	480.30				480.30	ERR			(480.30)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	287,778.63		0.00	0.00	287,778.63	17.78%			62,221.37	17.78%
5301	FEDERAL OPERATING GRANTS	0	0		0	33,167.00				33,167.00				(33,167.00)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	50,608.55				50,608.55	-8.48%			(3,955.55)	-8.48%
5303	CITY OPERATING GRANTS	0	0		0	112,298.10		46,126.00	0.00	66,172.10				(66,172.10)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66				(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	196,740.31		46,126.00	0.00	150,614.31	-222.84%			(103,961.31)	-222.84%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	47,239.97				47,239.97				(47,239.97)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	50,794.80				50,794.80				(50,794.80)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	3,333.82				3,333.82				(3,333.82)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	900.00		8,500.00	8,500.00	900.00				101,100.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	102,268.59		8,500.00	8,500.00	102,268.59	-0.26%			(268.59)	-0.26%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				0.00	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,777.81				8,777.81				(8,777.81)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	46,461.41		0.00	4,777.84	51,239.25	-2.48%			(1,239.25)	-2.48%
5701	ACPL PUBLICATIONS	0	0		0	11.25				11.25	ERR			(11.25)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	5,156.18				5,156.18	42.71%			3,843.82	42.71%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	11,523.46		0.00	0.00	11,523.46	3.97%			476.54	3.97%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	3,185.71				3,185.71	ERR			(3,185.71)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	21,280.83				21,280.83				(21,280.83)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	41,157.43		0.00	0.00	41,157.43	-95.99%			(20,157.43)	-95.99%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	6,558,600.25	42.69%	54,626.00	13,277.84	6,517,252.12	43.05%			4,926,872.88	43.05%

Sept 93 unaudited
EF-096EV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED September 30, 1993

12-Oct-93
08:45 AM

(2)

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 9/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
	** PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	2,487,437.76		52,259.90	131,972.91	2,567,150.77			2,567,150.77	1,652,849.23	
1102	SALARIED OVERTIME	0	0		0	6,749.50				6,749.50			6,749.50	(6,749.50)	
1103	SALARIED VACATION	0	0		0	218,481.27				218,481.27			218,481.27	(218,481.27)	
1104	SALARIED SICK PAY	0	0		0	74,161.55				74,161.55			74,161.55	(74,161.55)	
1105	SALARIED DISABILITY PAY	0	0		0	8,982.33				8,982.33			8,982.33	(8,982.33)	
1106	SALARIED HOLIDAY	0	0		0	60,728.61				60,728.61			60,728.61	(60,728.61)	
1107	SALARIED JURY DUTY	0	0		0	222.40				222.40			222.40	(222.40)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	4,250.73				4,250.73			4,250.73	(4,250.73)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	44,682.61				44,682.61			44,682.61	(44,682.61)	
1110	SALARIED PREMIUM TIME	0	0		0	12,586.06				12,586.06			12,586.06	(12,586.06)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	6,748.77				6,748.77			6,748.77	(6,748.77)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	2,925,031.59	30.69%	52,259.90	131,972.91	3,004,744.60	28.80%	0.00	3,004,744.60	1,215,255.40	28.80%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	785,950.57		16,648.20	41,675.66	810,973.03			810,978.03	394,021.97	
1202	HOURLY OVERTIME	80,000	80,000		20000	2,933.94				2,933.94			2,933.94	77,066.06	
1203	HOURLY VACATION	0	0		0	39,302.67				39,302.67			39,302.67	(39,302.67)	
1204	HOURLY SICK PAY	0	0		0	2,707.52				2,707.52			2,707.52	(2,707.52)	
1205	HOURLY DISABILITY PAY	0	0		0	12,357.21				12,357.21			12,357.21	(12,357.21)	
1206	HOURLY HOLIDAY	0	0		0	16,893.18				16,893.18			16,893.18	(16,893.18)	
1207	HOURLY JURY DUTY	0	0		0	168.58				168.58			168.58	(168.58)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	1,342.96				1,342.96			1,342.96	(1,342.96)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	8,795.29				8,795.29			8,795.29	(8,795.29)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	870,451.92	32.26%	16,648.20	41,675.66	895,479.38	30.31%	0.00	895,479.38	389,520.62	30.31%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	63,763.51	1.90%			63,763.51	1.90%		63,763.51	1,236.49	1.90%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26			8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	66,674.28	-506.13%			66,674.28	-506.13%		66,674.28	(55,674.28)	-506.13%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	130,446.05	-71.64%	0.00	0.00	130,446.05	-71.64%	0.00	130,446.05	(54,446.05)	-71.64%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	3,925,929.56	29.66%	68,908.10	173,648.57	4,030,670.03	27.78%	0.00	4,030,670.03	1,550,329.97	27.78%
1501	EMPLOYER FICA	413,100	413,100		413100	293,842.63	28.87%	5,271.41	13,284.12	301,855.39	26.93%		301,855.39	111,244.61	26.93%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	402.00	95.98%	402.00	0.00	0.00	100.00%		0.00	10,000.00	100.00%
1503	EMPLOYER PERF	230,000	230,000		230000	156,715.14	31.86%	55,669.93	57,897.26	158,944.47	30.89%		158,944.47	71,055.53	30.89%
1504	GROUP INSURANCE	400,000	400,000		400000	259,643.73	35.09%	0.00	0.00	259,648.73	35.09%		259,648.73	140,351.27	35.09%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	6,145.92	87.71%	690.99	0.00	5,454.93	89.09%		5,454.93	44,545.07	89.09%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	716,754.47	35.02%	62,034.33	71,183.38	725,903.52	34.19%	0.00	725,903.52	377,196.48	34.19%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	4,642,684.03	30.54%	130,942.43	244,831.95	4,756,573.55	28.84%	0.00	4,756,573.55	1,927,526.45	28.84%

Sept 93 unaudited
ER-09REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED September 30, 1993

12-Oct-93
08:45 AM

3

GLA#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 9/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	21,479.86	46.30%	13.88	65.42	21,531.40	46.17%	2,893.27	24,424.67	15,575.33	38.94%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	21,479.86	46.30%	13.88	65.42	21,531.40	46.17%	2,893.27	24,424.67	15,575.33	38.94%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	19,914.00	26.24%	88.40	1,524.25	21,349.85	20.93%	508.58	21,858.43	5,141.57	19.04%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	6,024.43	33.06%	661.54	0.00	5,362.89	40.41%	0.00	5,362.89	3,637.11	40.41%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	28,545.82	19.86%	0.00	0.00	28,545.82	19.86%	3,361.47	31,907.31	3,712.69	10.42%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	38,398.97	15.21%	3,626.93	0.00	34,772.04	23.22%	0.00	34,772.04	10,515.84	23.22%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	ERR	0.00	323.70	(323.70)	ERR
2209	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	30,366.96	-32.03%	0.00	63.28	30,430.24	-32.31%	58.01	30,488.25	(7,488.25)	-32.56%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	35,641.09	-24.38%	2,010.59	116.97	34,747.47	-17.95%	566.83	35,314.30	(5,855.31)	-19.88%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	79,766.51	7.62%	1,653.65	0.00	78,312.86	9.53%	8,301.25	86,614.11	(48.66)	-0.06%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	240,181.48	7.42%	8,041.11	1,704.50	233,844.87	9.86%	12,796.16	246,641.03	12,791.29	4.93%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	27,586.18	-14.72%	2,423.77	0.00	25,162.41	-4.64%	1,012.43	26,174.84	(2,127.44)	-8.85%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	5,086.01	30.33%	227.61	0.00	4,858.40	33.45%	58.08	4,916.48	2,383.52	32.65%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	32,672.19	-4.23%	2,651.38	0.00	30,020.81	4.23%	1,070.51	31,091.32	256.08	0.82%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	294,333.53	11.00%	10,706.37	1,769.92	285,397.08	13.72%	16,759.94	302,157.02	28,622.70	8.65%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED September 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 9/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	15,225.06	-52.25%	0.00	0.00	15,225.06	-52.25%	1,800.00	17,025.06	(7,025.06)	-70.25%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	15,247.50	-662.38%	500.00	0.00	14,747.50	-617.38%	5,076.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	1,934.20	35.53%	20.00	0.00	1,914.20	36.19%	0.00	1,914.20	1,085.80	36.19%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	14,379.19	-187.58%	0.00	0.00	14,379.19	-187.58%	35.00	14,414.19	(9,414.19)	-188.28%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	19,887.72	-32.58%	338.25	0.00	19,549.47	-30.33%	0.00	19,549.47	(4,549.47)	-30.33%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	5,063.35	73.56%	1,165.00	0.00	3,898.35	79.64%	429.00	4,327.35	14,822.65	77.40%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	71,737.02	-32.48%	2,423.25	0.00	69,313.77	-28.00%	7,340.00	76,653.77	(22,503.77)	-41.56%
3201	TELEPHONE SERVICE	115,000	115,000		115000	83,497.91	27.39%	3,000.00	0.00	80,497.91	30.00%	0.00	80,497.91	34,502.09	30.00%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	83,873.99	24.48%	653.09	0.00	82,420.90	25.07%	0.00	82,420.90	27,579.10	25.07%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	9,823.60	-96.47%	0.00	0.00	9,823.60	-96.47%	0.00	9,823.60	(4,823.60)	-96.47%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	4,507.84		0.00	0.00	4,507.84		0.00	4,507.84	10,492.16	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	43,480.35	3.38%	39.20	0.00	43,441.15	3.46%	0.00	43,441.15	1,558.85	3.46%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	224,383.69	22.63%	3,692.29	0.00	220,691.40	23.90%	0.00	220,691.40	69,308.60	23.90%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	148.50	85.15%	0.00	0.00	148.50	85.15%	0.00	148.50	851.50	85.15%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	2,087.80	53.60%	0.00	0.00	2,087.80	53.60%	0.00	2,087.80	2,412.20	53.60%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	2,236.30	59.34%	0.00	0.00	2,236.30	59.34%	0.00	2,236.30	3,263.70	59.34%
3401	INSURANCE	115,000	115,000		115000	107,024.00	6.94%	0.00	0.00	107,024.00	6.94%	0.00	107,024.00	7,976.00	6.94%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	107,024.00	6.94%	0.00	0.00	107,024.00	6.94%	0.00	107,024.00	7,976.00	6.94%
3501	NATURAL GAS	173,000	173,000		173000	98,976.48	42.79%	1,594.95	0.00	97,383.53	43.71%	0.00	97,383.53	75,616.47	43.71%
3502	ELECTRICITY	470,000	470,000		470000	289,385.76	38.43%	6,604.10	0.00	282,781.66	39.83%	0.00	282,781.66	187,218.34	39.83%
3503	WATER & SEWER	21,000	21,000		21000	15,317.07	27.06%	1,023.15	0.00	14,293.92	31.93%	0.00	14,293.92	6,706.08	31.93%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	9,225.00	29.04%	0.00	0.00	9,225.00	29.04%	3,039.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	412,906.31	39.01%	9,222.23	0.00	403,684.11	40.37%	3,039.00	406,723.11	270,276.89	39.92%
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	32,851.38	57.41%	415.43	568.00	33,003.95	57.22%	7,901.22	40,905.17	36,236.88	46.97%
3602	HVAC SERVICE	30,000	201,790	0.00	201790	206,047.59	-2.11%	1,489.37	3,153.00	207,711.22	-2.93%	173,173.25	380,884.47	(179,094.47)	-88.75%
3603	LANDSCAPING SERVICES	24,000	24,000	0.00	24000	33,008.72	-37.54%	448.00	0.00	32,560.72	-35.67%	7,047.00	39,607.72	(15,607.72)	-65.03%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	100,692.74	40.82%	680.00	0.00	100,012.74	41.22%	50,793.07	150,805.81	19,349.19	11.37%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	36,680.63	19.07%	2,932.64	0.00	33,747.99	25.54%	14,143.72	47,891.71	(2,565.41)	-5.66%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	5,258.06	69.07%	225.23	0.00	5,032.83	70.40%	0.00	5,032.83	11,967.17	70.40%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	71,397.02	16.48%	1,738.01	0.00	69,659.01	18.51%	11,336.67	82,995.68	4,485.32	5.25%
	TOTAL REPAIRS & MAINTENANCE	440,000	611,790	9,104.35	620894.3	485,936.14	21.74%	7,928.68	3,721.00	481,728.46	22.41%	264,394.93	746,123.39	(125,229.04)	-20.17%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	50,225.28	13.40%	2,662.17	0.00	47,563.11	17.99%	13,784.03	61,347.14	(3,347.14)	-5.77%
	LEASING & RENTALS	58,000	58,000	0.00	58000	50,225.28	13.40%	2,662.17	0.00	47,563.11	17.99%	13,784.03	61,347.14	(3,347.14)	-5.77%

Sept 93 unaudited
ER-09REV93

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED September 30, 1993

12-Oct-93
08:45 AM

(5)

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 (+)	ACCRUAL @ 9/30/93 (-)	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
3301	DUES & MEMBERSHIPS	12,000	12,000		12000	12,308.48	-2.57%	0.00	0.00	12,308.48	-2.57%	0.00	12,308.48	(308.48)	-2.57%
3302	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3303	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	90.00%	0.00	10.00	90.00	90.00%
3304	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3305	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3306	COMPUTER SERVICES	105,000	105,000	0.00	105000	76,254.65	27.38%	10,820.37	0.00	65,434.28	37.68%	11,375.01	76,809.29	28,190.71	26.85%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	88,573.13	57.23%	10,820.37	0.00	77,752.76	62.46%	11,375.01	89,127.77	117,972.23	56.96%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	2,018,350	9,254.35	2027644.	1,443,021.37	28.83%	36,748.96	3,721.00	1,409,993.91	30.46%	299,932.97	1,709,926.88	317,717.47	15.67%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	84,935.05	48.32%	99.00	1,500.00	86,336.05	47.47%	1,057.99	87,394.04	76,960.06	46.83%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	58,437.00	86.50%	0.00	1,320.00	59,757.00	86.20%	86,179.02	145,936.02	287,013.00	66.29%
4405	TELEVISION EQUIPMENT	1,000	29,210	11,027.61	40237.61	18,524.35	53.96%	520.50	0.00	18,003.85	55.26%	26,213.41	44,217.26	(3,979.65)	-9.89%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,700	508,110	165,780.73	673890.7	178,676.35	73.49%	619.50	2,820.00	180,876.85	73.16%	113,450.42	294,327.27	379,563.46	56.32%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	1,028,750.83	42.77%	28,873.35	0.00	999,877.48	44.37%	365,597.21	1,365,474.69	431,956.08	24.03%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	25,462.45	-27.31%	0.00	0.00	25,462.45	-27.31%	2,672.92	28,135.37	(8,135.37)	-40.68%
4520	PERIODICALS	315,000	315,000	8,030.90	323030.9	119,134.96	63.13%	155.08	0.00	118,979.88	63.17%	10,314.73	129,294.61	193,786.29	59.98%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	11,126.65	44.37%	0.00	0.00	11,126.65	44.37%	1,010.07	12,136.72	7,863.28	39.32%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	111,422.34	31.54%	2,791.79	0.00	108,630.55	33.26%	30,240.32	138,870.87	23,885.43	14.68%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	44,765.48	50.26%	4,943.68	0.00	39,821.80	55.76%	27,486.29	67,308.09	22,699.91	25.22%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	1,340,662.71	44.45%	36,763.90	0.00	1,303,898.81	45.97%	437,321.54	1,741,220.35	672,055.62	27.85%
	TOTAL CAPITAL OUTLAYS	2,674,700	2,703,110	384,056.70	3087166.	1,519,339.06	50.79%	37,383.40	2,820.00	1,484,775.66	51.90%	550,771.96	2,035,547.62	1,051,619.08	34.06%
	TOTAL EXPENDITURES	11,523,100	11,723,100	406,590.77	12129690	7,899,378.49	34.88%	215,781.16	253,142.87	7,936,740.20	34.57%	867,464.87	8,804,205.07	3,325,485.70	27.42%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(278,975)	(406,590.77)	(685,566)	(1,340,778.21)		(161,155.16)	(239,865.03)	(1,419,488.08)		(867,464.87)	(8,804,205)	1,601,387.18	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

October 28, 1993

RESOLUTION TO APPROVE A CONTRACT WITH THE INDIANA STATE LIBRARY FOR ADMINISTRATION OF A LIBRARY SERVICES AND CONSTRUCTION ACT GRANT IN THE AMOUNT OF $18,000 TO PERFORM SERVICES AS A SUBREGIONAL LIBRARY FOR THE BLIND AND PHYSICALLY HANDICAPPED

No. 1993-25

RESOLVED, by the Board of Library Trustees, Allen County Public Library, Allen County, Indiana,

Section 1. That the contract with the Indiana State Library for administration of a Library Services and Construction Act grant in the amount of $18,000 to perform services as a subregional library for the blind and physically handicapped is hereby approved;

Section 2. Charles E. Coleman, President, and Jeffrey R. Krull, Director, are hereby authorized to execute this contract for and on behalf of the Allen County Public Library.

Adopted this 28th day of October, 1993.

Charles E. Coleman
President

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

October 28, 1993

RESOLUTION TO APPROVE A CONTRACT WITH THE INDIANA STATE LIBRARY FOR ADMINISTRATION OF A MAJOR URBAN RESOURCE LIBRARY (MURL) GRANT UNDER THE LIBRARY SERVICES AND CONSTRUCTION ACT IN THE AMOUNT OF $15,167

No. 1993-26

WHEREAS, The Allen County Public Library has been awarded a Major Urban Resource Library (MURL) grant under the Library Services and Construction Act in the amount of $15,167 to be administered under contract with the Indiana State Library, and said contract has been presented to the Board for its approval,

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana,

1. Approval of the contract by the Board of Library Trustees, Allen County Public Library;

2. Charles E. Coleman and Jeffrey R. Krull are hereby authorized to execute the contract for and on behalf of the Board of Library Trustees, Allen County Public Library.

Adopted this 28th day of October, 1993.

Charles E. Ole
President

Patricia E. Riley
Secretary

EQUIPMENT FOR DISPOSAL

ITEM	MAKE/ MODEL	SERIAL NO.	ACPL I.D.#
BOOK CABINET	GREY METAL		4090
BOOK CABINET	GREY METAL		4089
CARD CATALOG			2776
CARD CATALOG			4076
DESK	GREY METAL		
FAN	PEDESTAL		2121
MONITOR	ZENITH OMNI	AL 491961	1597
MONITOR	ZENITH ZMV-123		136
SYSTEM 80			1392
SYSTEM 80		367852	1082
SYSTEM 80		367850	388
TYPEWRITER STAND	GREY METAL		2259
TYPEWRITER STAND	GREY METAL		3143
TYPEWRITER STAND	GREY METAL		3148
TYPEWRITER STAND	GREY METAL		235
TYPEWRITER STAND	GREY METAL		3736
TYPEWRITER STAND	GREY METAL		3239
TYPEWRITER STAND	GREY METAL		3311
TYPEWRITER STAND	GREY METAL		3825
TYPEWRITER STAND	GREY METAL		3917
TYPEWRITER STAND	GREY METAL		3260
TYPEWRITER STAND	GREY METAL		3141
TYPEWRITER STAND	GREY METAL		3147
TYPEWRITER STAND	GREY METAL		3145

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims November 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $325,794.98 on November 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires				0.00
Payroll				
11/05/93	gross	202,648.46	net	145,200.00
11/05/93	Payroll taxes (electronic transfer)			59,531.87
Accounts Payable Check Batches:				
	(see "Check Report - Summary" for detail of total)			
Dated 11/05/93	#53730-53734			4,617.70
Dated 11/10/93	#53736-53946			116,445.41
Manual Checks(s)				0.00
Less VOIDS:				0.00
Accounts Payable Check Batches Subtotal:				$121,063.11
Grand Total			$	$325,794.98

Dr. Coleman, Mr. McMahan, Mrs. Koehlinger, and Ms. Salvador approved and signed the register of claims as presented by the director.

Patricia E Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
November 29, 1993
3:00 p.m. - Monroeville Branch Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of October 28, 1993, and meeting for Approval of Claims, November 10, 1993.

4. Financial report for October, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

   a. Compensation & Personnel.

      1. Report of chairman.

      2. Resolution No. 1993-27, "Resolution Approving a Pay Structure for 1994."

      3. Resolution No. 1993-28, "Resolution to Approve the Authorized Staffing Table for 1994."

      4. Resolution No. 1993-29, "Resolution to adopt a Policy on Personnel Leave Days."

      5. Other benefits matters.

   b. Finance Committee.

      Approval of lease with Light & Breuning, Inc.

   c. Other committee reports.

8. Personnel.

   a. Appointments to Authorized Staffing Table.

   b. Changes to Authorized Staffing Table.

9. Resolution No. 1993-30, "Resolution Authorizing Temporary Loans."

10. Resolution No. 1993-31, "Resolution to Transfer Appropriations Within the Operating Fund."

11. Proposed 1994 board meeting schedule.

12. Approval of agreement to correct employee account with PERF.

13. Proposed joint promotional activity.

14. Appointment of Nominating Committee for board officers for 1994.

15. Other business.

16. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of November 28, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, November 28, 1993, at 3:00 p.m. at Monroeville Branch Library. Those present were Dr. Coleman presiding, Mr. Andorfer, Mr. Carmean, Mrs. Koehlinger, Mrs. Riley, Mr. McMahan, Ms. Salvador.

On motion of Mr. Carmean, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. Carmean the minutes of the regular meeting of October 28, 1993, and the approval of claims of October 10, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. Andorfer, the financial report for October, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. Andorfer, the claims were approved for payment.

Wires			$ 0.00
Payroll			
	11/19/93	gross 201,438.58 net	144,391.72
	11/19/93	Payroll taxes (elec. transfer)	59,058.10
Accounts Payable Check Batches			
		(See "Check Report - Summary" for detail of total)	
Dated 11/19/93	#53948-53954		5,677.07
Dated 11/29/93	#53956-54237		381,847.24
Manual Checks	#3006		1,164.00
Less VOIDS:	#		0.00
Accounts Payable Check Batches Subtotal:			388,688.31
Grand Total			$ 592,138.13

REPORT OF DIRECTOR

Mr. Krull called on Mr. Fortriede to present a report on library service statistics for the month of October and for the year to date.

REPORT OF COMPENSATION AND PERSONNEL COMMITTEE

Mr. McMahan, chairman, reported for the committee. A copy of the full committee report is appended to and made a part of these minutes.

Mr. McMahan then moved the adoption of Resolution No. 1993-27, "Resolution Approving a Pay Structure for 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

Mr. McMahan moved the adoption of Resolution No. 1993-28, "Resolution to Approve the Authorized Staffing Table for 1994." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

Mr. McMahan moved the adoption of Resolution No. 1993-29, "Resolution to Approve the Policy on Personal Leave Days." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

The board approved the continuation of PHP as the library's health insurance provider, Aetna as the dental insurance provider, and the flexible spending account program as currently constituted, but expanded to include child care expenses.

APPROVAL OF LEASE WITH LIGHT & BREUNING, INC.

Mr. Andorfer reported that the Finance, Gifts, and Insurance Committee has met with Tim Breuning to discuss a proposal by Light and Breuning, Inc. to renew the library's lease agreement for operation of parking lots. Mr. Breuning has requested a lease renewal of five years, with essentially the same terms as the current lease. The longer term of lease would provide for amortization of several improvements Light and Breuning will make, at their expense, to improve the appearance and efficiency of the lots. After discussion, Mr. Andorfer moved, "that the proposed lease with Light and Breuning, Inc., be approved." The motion carried.

PERSONNEL

On motion of Mr. McMahan the following personnel actions were approved:

Appointments

			'93 bi-weekly
Rebecca Seim	Assistant Community Relations	#264 Grade 6	$ 703.02
Joanne Downing	Librarian II (Children's) Aboite Branch	#062 Grade 7	$ 960.80
Jeffrey Ceresa	Technician Maintenance Services	#503 Grade 4	$ 700.94
Suzanne Murray	Assistant Manager Young Adult Services	#401 Grade M5	$1025.60
Lee Stacy	Third Shift Housekeeper Housekeeping Services	#478 Grade 2	$ 487.20
Richard Gallant	Third Shift Housekeeper Housekeeping Services	#478 Grade 2	$ 478.20
Maurice Hannaford	Security Officer Security Services	#523 Grade 3	$ 510.40
Sarah Wright	Librarian II (Children's) Hessen Cassel Branch	#142 Grade 7	$ 960.80

Changes to the Authorized Staffing Table:

1) Twenty hours and benefits to an existing branch floater or branch assistant position of twenty hours to form a full-time branch floater position.

2) Upgrade Young Adults librarian I part-time position to librarian II, full-time.

Librarian I	#404	.5 fte	$8,881.60

To

Librarian II	#404	1.0 fte	$24,980.80

RESOLUTION AUTHORIZING TEMPORARY LOANS

Mr. Carmean moved the adoption of Resolution No. 1993-30, "RESOLUTION AUTHORIZING ALLEN COUNTY PUBLIC LIBRARY, ALLEN COUNTY, INDIANA, TO BORROW UPON AND MAKE TEMPORARY LOANS TO MEET CURRENT RUNNING EXPENSES FOR THE USE OF THE ISSUER'S OPERATING FUND, IN ANTICIPATION OF AND NOT IN EXCESS OF CURRENT UNCOLLECTED AND ANTICIPATED TAXES LEVIED IN THE YEAR 1993, AND COLLECTABLE IN THE YEAR 1994; AUTHORIZING THE ISSUANCE OF TEMPORARY LOAN TAX ANTICIPATION WARRANTS TO EVIDENCE SUCH LOANS AND THE SALE OF SUCH WARRANTS TO THE INDIANA BOND BANK; AND APPROPRIATING AND PLEDGING THE TAXES TO BE RECEIVED IN THE OPERATING FUND TO THE PUNCTUAL PAYMENT OF SUCH WARRANTS INCLUDING THE INTEREST THEREON." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO TRANSFER APPROPRIATIONS WITHIN THE OPERATING FUND

Mr. Carmean moved the adoption of Resolution No. 1993-31, "Resolution to Transfer Appropriations Within the Operating Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

1994 BOARD MEETING SCHEDULE

The board adopted the following schedule of dates and locations for board meetings in 1994.

Thursday, January 27, 1994	Shawnee Branch
Thursday, February 24, 1994	New Haven Branch
Thursday, March 24, 1994	Pontiac Branch
Thursday, April 28, 1994	Harlan Branch
Thursday, May 26, 1994	Tecumseh Branch
Thursday, June 23, 1994	Waynedale Branch
Thursday, July 28, 1994	Main Library
Thursday, August 25, 1994	Woodburn Branch
Thursday, September 22, 1994	Aboite Branch
Thursday, October 27, 1994	Dupont Branch
Monday, November 28, 1994	Georgetown Branch
Thursday, December 22, 1994	Main Library

APPROVAL OF AGREEMENT TO CORRECT EMPLOYEE ACCOUNT WITH PERF

On motion of Mr. McMahan the board approved an agreement with the Public Employees Retirement Fund to correct a minor error in the account of library employee Jennifer S. Vold. A copy of the agreement is appended to and made a part of these minutes.

WAJI PROPOSAL

Radio station WAJI has proposed a joint promotional activity in which WAJI would broadcast their 6:00-9:00 a.m. show from the main library. The proposed benefit to the library would be free media exposure. On motion of Mr. Carmean the proposal was approved.

APPOINTMENT OF NOMINATING COMMITTEE

Mr. Coleman appointed Mr. Carmean to chair a nominating committee to recommend a slate of board officers for 1994.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 3:50 p.m.

Charles C. Coleman
President

Patricia E. Riley
Secretary

October 1993 - UNAUDITED
COMB1093

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
At October 31, 1993

12-Nov-93

Note:Adv. Refunding NOT reflected

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	OCT 31 1993	OCT 31 1992
ASSETS										
CASH ON DEPOSIT	975,973	2,541	Ø	91,324	190	2,493			1,072,520	455,955
CASH ON HAND	3,238								3,238	3,026
CASH WITH FISCAL AGENT				Ø					Ø	220
INVESTMENTS AT COST	634,966	6,000		50,000	35,000	259,184			985,150	1,616,767
TAXES DUE FROM COUNTY GOVERNMENT									Ø	Ø
ACCRUED INTEREST	2,989								2,989	Ø
DUE FROM OTHER GOVERNMENTS	Ø								Ø	Ø
DUE FROM OTHER FUNDS									Ø	Ø
ACCOUNTS RECEIVABLE	8,500								8,500	8,500
FIXED ASSETS:									Ø	Ø
LAND							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND								141,324	141,324	235,388
AMT TO BE PROVIDED--RET OF DEBT								9,593,676	9,593,676	10,009,612
AMT TO BE PROVIDED--VAC PAY LIAB								242,386	242,386	244,005
AMT AVAILABLE IN CAP PROJ FUND								Ø	Ø	18,931
TOTAL ASSETS	1,625,666	8,541	Ø	141,324	35,190	261,677	24,137,384	9,977,386	36,187,168	36,705,097
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE	Ø		Ø					Ø	Ø	19,134
TEMPORARY LOANS/FINANCING	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS	250,423							242,386	492,809	474,231
UNREMITTED WITHHOLDINGS	17,986								17,986	18,826
DEFERRED COMP PAYABLE						259,184			259,184	125,000
DUE TO OTHER FUNDS(& PLAC)	34								34	Ø
CAPITAL LEASES PAYABLE								7,645,000	7,645,000	7,830,000
MATURED BONDS PAYABLE									Ø	Ø
MATURED INTEREST PAYABLE				Ø					Ø	220
G O BONDS & CAP LEASES PAYABLE								2,090,000	2,090,000	2,415,000
TOTAL LIABILITIES	1,951,758	Ø	Ø	Ø	Ø	259,184	Ø	9,977,386	12,188,329	13,082,411
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS							24,137,384		24,137,384	24,112,693
FUND BALANCES:									Ø	
RESERVED FOR ENCUMBRANCES	772,264	2,551							774,815	760,137
RESERVED - ARBITRAGE REBATE									Ø	18,931
RESTRICTED-SPECIAL REVENUE		5,990	Ø						5,990	7,992
DESIGNATED FOR DEBT SERVICE				141,324					141,324	235,388
UNRESERVED	(1,098,356)		Ø		35,190	2,493			(1,060,674)	(1,512,455)
TOTAL FUND EQUITY	(326,092)	8,541	Ø	141,324	35,190	2,493	24,137,384	Ø	23,998,839	23,622,686
TOTAL LIABILITIES & FUND EQUITY	1,625,666	8,541	Ø	141,324	35,190	261,677	24,137,384	9,977,386	36,187,168	36,705,097

4.

MODIFIED ACCRUAL
UNAUDITED
OCT 1993
COMR9310

12-Nov-93

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED October 31, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	YEAR-TO-DATE OCT 31, 1993	YEAR-TO-DATE OCT 31, 1992
REVENUES:								
AUTO EXCISE TAX	997,533			97,497			1,095,030	1,206,489
REAL PROPERTY TAX LEVY	4,524,778			442,365			4,967,143	4,669,425
INTANGIBLES TAX & COIT	932,525			76,610			1,009,135	663,673
USER FEES	317,120						317,120	323,005
INTERGOVERNMENTAL REVENUE	153,692		30,210				183,902	231,966
PARKING FEES	111,179						111,179	104,263
GIFTS & DONATIONS	8,778	3,695					12,473	44,360
INTEREST	55,998						55,998	76,581
OTHER REVENUES & PROCEEDS	44,088			0		1,868	45,956	57,644
TOTAL REVENUES	7,145,692	3,695	30,210	616,472	0	1,868	7,797,936	7,377,406
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	5,284,944	0	0				5,284,944	5,021,820
SUPPLIES	301,849	30	0				301,879	263,290
PROFESSIONAL SERVICES	82,657	500	0				83,157	67,717
COMMUNICATION & TRANSPORTATION	244,208	0	0				244,208	220,802
INSURANCE	107,024						107,024	101,087
UTILITY SERVICES	457,637						457,637	449,636
REPAIRS & MAINTENANCE	508,457						508,457	409,588
LEASING & MISCELLANEOUS SERVICES	152,538	104	0			213	152,856	128,295
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	261,648	1,216	0				262,864	497,948
LIBRARY MATERIALS	1,505,530	1,358	30,210				1,537,097	1,377,567
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS				726,228			726,228	722,140
PRINCIPAL RETIREMENT--BONDS				325,000			325,000	125,000
INTEREST CHARGES--BONDS				175,163			175,163	187,178
TOTAL EXPENDITURES	8,906,492	3,207	30,210	1,226,390	0	213	10,166,513	9,572,068
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,760,801)	487	0	(609,918)	0	1,654	(2,368,577)	(2,194,662)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0			0	0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,760,801)	487	0	(609,918)	0	1,654	(2,368,577)	(2,194,662)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	838	2,230,031	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0	0	0	0	0	0
FUND BALANCES-October 31 1993	(326,093)	8,541	0	141,323	35,190	2,493	(138,545)	(490,750)

Oct 93 unaudited
ER-10REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED October 31, 1993

12-Nov-93
02:22 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 10/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
	REVENUES:													(OVER)/UNDER for REVENUE	
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	997,533.14		0.00		997,533.14	8.17%			86,784.86	8.17%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	4,524,778.37		0.00		4,524,778.37	47.97%			4,172,003.63	47.97%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85	48.21%			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	885,202.72		0.00		885,202.72	11.48%			114,797.28	11.48%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	6,454,836.08		0.00	0.00	6,454,836.08	40.64%			4,419,635.92	40.64%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	142,564.19				142,564.19	4.96%			7,435.81	4.96%
5202	EXTENDED USE FEES	200,000	200,000		200000	174,033.39		0.00	0.00	174,033.39	12.98%			25,966.61	12.98%
5203	FAX FEES	0	0		0	522.75				522.75	ERR			(522.75)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	317,120.33		0.00	0.00	317,120.33	9.39%			32,879.67	9.39%
5301	FEDERAL OPERATING GRANTS	0	0		0	33,167.00				33,167.00				(33,167.00)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	53,686.55				53,686.55	-15.08%			(7,033.55)	-15.08%
5303	CITY OPERATING GRANTS	0	0		0	112,298.10		46,126.00	0.00	66,172.10				(66,172.10)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66				(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	199,818.31		46,126.00	0.00	153,692.31	-229.44%			(107,039.31)	-229.44%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	51,297.02				51,297.02				(51,297.02)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	55,194.05				55,194.05				(55,194.05)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	3,587.62				3,587.62				(3,587.62)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	1,100.00		8,500.00	8,500.00	1,100.00				100,900.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	111,178.69		8,500.00	8,500.00	111,178.69	-9.00%			(9,178.69)	-9.00%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00				0.00	
5502	OTHER RENTAL INCOME	0	0		0	0.00				0.00				(8,778.01)	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,778.01				8,778.01				0.00	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				(5,997.94)	-12.00%
5650	INTEREST	50,000	50,000		50000	53,008.49		0.00	2,939.45	55,997.94	-12.00%				
5701	ACPL PUBLICATIONS	0	0		0	56.25				56.25	ERR			(56.25)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	5,348.93				5,348.93	40.57%			3,651.07	40.57%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	12,057.92		0.00	0.00	12,057.92	-0.48%			(57.92)	-0.48%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	3,489.91				3,489.91	ERR			(3,489.91)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	0.00				0.00				0.00	
5706	OTHER REVENUES	0	0		0	23,135.26				23,135.26				(23,135.26)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	44,088.27		0.00	0.00	44,088.27	-109.94%			(23,088.27)	-109.94%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	7,188,828.18	37.18%	54,626.00	11,489.45	7,145,691.63	37.56%			4,298,433.37	37.56%

Oct 93 unaudited
ER-10REV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED October 31, 1993

12-Nov-93
02:22 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 10/31/93	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
**	PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,220,000		4220000	2,754,749.51		52,259.90	165,013.37	2,867,502.98			2,867,502.98	1,352,497.02	
1102	SALARIED OVERTIME	0	0		0	8,565.77				8,565.77			8,565.77	(8,565.77)	
1103	SALARIED VACATION	0	0		0	237,415.43				237,415.43			237,415.43	(237,415.43)	
1104	SALARIED SICK PAY	0	0		0	79,739.87				79,739.87			79,739.87	(79,739.87)	
1105	SALARIED DISABILITY PAY	0	0		0	9,420.61				9,420.61			9,420.61	(9,420.61)	
1106	SALARIED HOLIDAY	0	0		0	60,728.61				60,728.61			60,728.61	(60,728.61)	
1107	SALARIED JURY DUTY	0	0		0	234.03				234.03			234.03	(234.03)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	5,644.62				5,644.62			5,644.62	(5,644.62)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	54,094.50				54,094.50			54,094.50	(54,094.50)	
1110	SALARIED PREMIUM TIME	0	0		0	14,588.85				14,588.85			14,588.85	(14,588.85)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	8,248.77				8,248.77			8,248.77	(8,248.77)	
	TOTAL SALARIES	4,220,000	4,220,000	0.00	4220000	3,233,430.57	23.38%	52,259.90	165,013.37	3,346,184.04	20.71%	0.00	3,346,184.04	873,815.96	20.71%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	869,901.21		16,648.20	52,109.49	905,362.50			905,362.50	299,637.50	
1202	HOURLY OVERTIME	80,000	80,000		80000	3,527.69				3,527.69			3,527.69	76,472.31	
1203	HOURLY VACATION	0	0		0	43,958.48				43,958.48			43,958.48	(43,958.48)	
1204	HOURLY SICK PAY	0	0		0	2,811.66				2,811.66			2,811.66	(2,811.66)	
1205	HOURLY DISABILITY PAY	0	0		0	12,357.21				12,357.21			12,357.21	(12,357.21)	
1206	HOURLY HOLIDAY	0	0		0	16,893.18				16,893.18			16,893.18	(16,893.18)	
1207	HOURLY JURY DUTY	0	0		0	217.30				217.30			217.30	(217.30)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	1,403.20				1,403.20			1,403.20	(1,403.20)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	9,515.23				9,515.23			9,515.23	(9,515.23)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	960,585.16	25.25%	16,648.20	52,109.49	996,046.45	22.49%	0.00	996,046.45	288,953.55	22.49%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	63,907.56	1.68%			63,907.56	1.68%		63,907.56	1,092.44	1.68%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26			8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	11,000		11000	73,665.56	-569.69%			73,665.56	-569.69%		73,665.56	(62,665.56)	-569.69%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	76,000	0.00	76000	137,581.38	-81.03%	0.00	0.00	137,581.38	-81.03%	0.00	137,581.38	(61,581.38)	-81.03%
	TOTAL COMPENSATION	5,581,000	5,581,000	0.00	5581000	4,331,597.11	22.39%	68,908.10	217,122.86	4,479,811.87	19.73%	0.00	4,479,811.87	1,101,188.13	19.73%
1501	EMPLOYER FICA	413,100	413,100		413100	323,819.69	21.61%	5,271.41	16,609.90	335,158.18	18.87%		335,158.18	77,941.82	18.87%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	10,000		10000	479.00	95.21%	402.00	0.00	77.00	99.23%		77.00	9,923.00	99.23%
1503	EMPLOYER PERF	230,000	230,000		230000	214,614.59	6.69%	55,669.93	16,690.57	175,635.23	23.64%		175,635.23	54,364.77	23.64%
1504	GROUP INSURANCE	400,000	400,000		400000	288,489.26	27.90%	0.00	0.00	288,489.26	27.90%		288,489.26	111,590.74	27.90%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	50,000		50000	6,543.42	86.91%	690.99	0.00	5,852.43	88.30%		5,852.43	44,147.57	88.30%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,103,100	0.00	1103100	833,865.96	24.41%	62,034.33	33,300.47	805,132.10	27.01%	0.00	805,132.10	297,967.90	27.01%
	TOTAL PERSONAL SERVICES	6,684,100	6,684,100	0.00	6684100	5,165,463.07	22.72%	130,942.43	250,423.33	5,284,943.97	20.93%	0.00	5,284,943.97	1,399,156.03	20.93%

ALLEN COUNTY [illegible]C LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED October 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 10/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	24,442.73	38.89%	13.88	65.42	24,494.27	38.76%	43.98	24,538.25	15,461.75	38.65%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	24,442.73	38.89%	13.88	65.42	24,494.27	38.76%	43.98	24,538.25	15,461.75	38.65%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	20,318.98	24.74%	88.40	1,524.25	21,754.83	19.43%	3,772.23	25,527.06	1,472.94	5.46%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	6,654.68	26.06%	661.54	0.00	5,993.14	33.41%	0.00	5,993.14	3,006.86	33.41%
2203	HEATING OIL	3,500	3,500	0.00	3500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	3,500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	29,032.57	18.49%	0.00	0.00	29,032.57	18.49%	0.00	29,032.57	6,587.43	18.49%
2205	LIBRARY MATERIALS SUPPLIES	45,000	45,000	287.88	45287.88	43,296.38	4.40%	3,626.93	0.00	39,669.45	12.41%	6,048.58	45,718.03	(430.15)	-0.95%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2207	CRAFT SUPPLIES	0	0	0.00	0	323.70	ERR	0.00	0.00	323.70	ERR	0.00	323.70	(323.70)	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
2209	PROGRAMMING SUPPLIES	23,000	23,000	0.00	23000	30,934.17	-34.50%	0.00	63.28	30,997.45	-34.77%	284.55	31,282.00	(8,282.00)	-36.01%
2210	PRINTING SUPPLIES	29,000	29,000	458.99	29458.99	37,629.34	-27.73%	2,010.59	116.97	35,735.72	-21.31%	0.00	35,735.72	(6,276.73)	-21.31%
2211	OTHER OPERATING SUPP N.E.C.	75,000	75,000	11,565.45	86565.45	83,346.58	3.72%	1,653.65	0.00	81,692.93	5.63%	10,458.49	92,151.42	(5,585.97)	-6.45%
	TOTAL OPERATING SUPPLIES	246,500	246,500	12,932.32	259432.3	251,536.40	3.04%	8,041.11	1,704.50	245,199.79	5.49%	20,563.85	265,763.64	(6,331.32)	-2.44%
2301	MAINTENANCE SUPPLIES	24,000	24,000	47.40	24047.4	29,714.27	-23.57%	2,423.77	0.00	27,290.50	-13.49%	3,026.22	30,316.72	(6,269.32)	-26.07%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	5,092.42	30.24%	227.61	0.00	4,864.81	33.36%	179.80	5,044.61	2,255.39	30.90%
	TOTAL MAINTENANCE SUPPLIES	31,000	31,000	347.40	31347.4	34,806.69	-11.04%	2,651.38	0.00	32,155.31	-2.58%	3,206.02	35,361.33	(4,013.93)	-12.80%
	TOTAL SUPPLIES	317,500	317,500	13,279.72	330779.7	310,785.82	6.04%	10,706.37	1,769.92	301,849.37	8.75%	23,813.85	325,663.22	5,116.50	1.55%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED October 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 10/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
** OTHER SERVICES AND CHARGES **															
3101	CONSULTING	10,000	10,000	0.00	10000	15,825.06	-58.25%	0.00	0.00	15,825.06	-58.25%	1,200.00	17,025.06	(7,025.06)	-70.25%
3102	ENGINEERING & ARCHITECTURAL	2,000	2,000		2000	16,247.50	-662.38%	700.00	0.00	14,347.50	-617.38%	5,076.00	19,423.50	(17,423.50)	-871.18%
3103	LEGAL SERVICES	3,000	3,000		3000	1,934.20	35.53%	20.00	0.00	1,914.20	36.19%	0.00	1,914.20	1,085.80	36.19%
3104	PROGRAM PRESENTERS	5,000	5,000	0.00	5000	14,379.19	-187.58%	0.00	0.00	14,379.19	-187.58%	35.00	14,414.19	(9,414.19)	-188.28%
3105	TEMPORARY HELP SERVICES	15,000	15,000		15000	25,282.02	-68.55%	338.25	0.00	24,943.77	-66.29%	0.00	24,943.77	(9,943.77)	-66.29%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	12,412.55	35.18%	1,165.00	0.00	11,247.55	41.27%	1,129.00	12,376.55	6,773.45	35.37%
	TOTAL PROFESSIONAL SERVICES	54,000	54,000	150.00	54150	85,080.52	-57.12%	2,423.25	0.00	82,657.27	-52.65%	7,440.00	90,097.27	(35,947.27)	-66.38%
3201	TELEPHONE SERVICE	115,000	115,000		115000	94,323.54	17.98%	3,000.00	0.00	91,323.54	20.59%	0.00	91,323.54	23,676.46	20.59%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	92,174.95	16.20%	653.09	0.00	91,521.86	16.80%	0.00	91,521.86	18,478.14	16.80%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3204	RECRUITING	5,000	5,000		5000	14,153.36	-183.07%	0.00	0.00	14,153.36	-183.07%	0.00	14,153.36	(9,153.36)	-183.07%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	7,295.12		0.00	0.00	7,295.12		0.00	7,295.12	7,704.88	
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	37,717.19	16.18%	39.20	0.00	37,677.99	16.27%	0.00	37,677.99	7,322.01	16.27%
	COMMUNICATION & TRANSPORTATION	290,000	290,000	0.00	290000	245,664.16	15.29%	3,692.29	0.00	241,971.87	16.56%	0.00	241,971.87	48,028.13	16.56%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	148.50	85.15%	0.00	0.00	148.50	85.15%	0.00	148.50	851.50	85.15%
3302	OUTSIDE VENDOR PRINTING	4,500	4,500	0.00	4500	2,087.80	53.60%	0.00	0.00	2,087.80	53.60%	0.00	2,087.80	2,412.20	53.60%
	TOTAL PUBLICATION & PRINTING	5,500	5,500	0.00	5500	2,236.30	59.34%	0.00	0.00	2,236.30	59.34%	0.00	2,236.30	3,263.70	59.34%
3401	INSURANCE	115,000	115,000		115000	107,024.00	6.94%	0.00	0.00	107,024.00	6.94%	0.00	107,024.00	7,976.00	6.94%
	TOTAL INSURANCE	115,000	115,000	0.00	115000	107,024.00	6.94%	0.00	0.00	107,024.00	6.94%	0.00	107,024.00	7,976.00	6.94%
3501	NATURAL GAS	173,000	173,000		173000	113,217.59	34.56%	1,594.95	0.00	111,622.64	35.48%	0.00	111,622.64	61,377.36	35.48%
3502	ELECTRICITY	470,000	470,000		470000	325,610.96	30.72%	6,604.10	0.00	319,006.86	32.13%	0.00	319,006.86	150,993.14	32.13%
3503	WATER & SEWER	21,000	21,000		21000	17,780.22	15.33%	1,023.15	0.00	16,757.07	20.20%	0.00	16,757.07	4,242.93	20.20%
3504	TRASH DISPOSAL	13,000	13,000	0.00	13000	10,250.00	21.15%	0.00	0.00	10,250.00	21.15%	2,014.00	12,264.00	736.00	5.66%
	TOTAL UTILITY SERVICES	677,000	677,000	0.00	677000	466,858.77	31.04%	9,222.20	0.00	457,636.57	32.40%	2,014.00	459,650.57	217,349.43	32.10%
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	38,836.62	49.66%	415.43	568.00	38,989.19	49.46%	3,636.00	42,625.19	34,516.86	44.74%
3602	HVAC SERVICE	30,000	201,790	0.00	201790	213,076.17	-5.59%	1,489.37	3,153.00	214,739.80	-6.42%	168,017.00	382,756.80	(180,966.80)	-89.68%
3603	LANDSCAPING SERVIES	24,000	24,000	0.00	24000	37,055.72	-54.40%	448.00	0.00	36,607.72	-52.53%	3,000.00	39,607.72	(15,607.72)	-65.03%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	101,882.74	40.12%	680.00	0.00	101,202.74	40.52%	50,263.07	151,465.81	18,689.19	10.98%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	41,640.77	8.13%	2,932.64	0.00	38,708.13	14.60%	8,169.53	46,877.66	(1,551.36)	-3.42%
3606	VEHICLE SERVICE	17,000	17,000	0.00	17000	5,285.67	68.91%	225.23	0.00	5,060.44	70.23%	0.00	5,060.44	11,939.56	70.23%
3607	OTHER EQUIPMENT SERVICE	84,000	84,000	1,481.00	85481	74,887.26	12.39%	1,738.01	0.00	73,149.25	14.43%	10,079.43	83,228.68	2,252.32	2.63%
	TOTAL REPAIRS & MAINTENANCE	440,000	611,790	9,104.35	620894.3	512,664.95	17.43%	7,928.68	3,721.00	508,457.27	18.11%	243,165.03	751,622.30	(130,727.95)	-21.05%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	58,000	0.00	58000	54,396.60	6.21%	2,662.17	0.00	51,734.43	10.80%	9,862.71	61,597.14	(3,597.14)	-6.20%
	LEASING & RENTALS	58,000	58,000	0.00	58000	54,396.60	6.21%	2,662.17	0.00	51,734.43	10.80%	9,862.71	61,597.14	(3,597.14)	-6.20%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED October 31, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 10/31/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3901	DUES & MEMBERSHIPS	12,000	12,000		12000	12,308.48	-2.57%	0.00	0.00	12,308.48	-2.57%	0.00	12,308.48	(308.48)	-2.57%
3902	INTEREST ON TEMPORARY LOANS	90,000	90,000		90000	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	90,000.00	100.00%
3903	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	90.00%	0.00	10.00	90.00	90.00%
3904	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3905	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3906	COMPUTER SERVICES	105,000	105,000	0.00	105000	99,305.56	5.42%	10,820.37	0.00	88,485.19	15.73%	10,019.97	98,505.16	6,494.84	6.19%
	TOTAL MISCELLANEOUS SERVICES	207,100	207,100	0.00	207100	111,624.04	46.10%	10,820.37	0.00	100,803.67	51.33%	10,019.97	110,823.64	96,276.36	46.49%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	2,018,390	9,254.35	2027644.	1,585,549.34	21.80%	36,748.96	3,721.00	1,552,521.38	23.43%	272,501.71	1,825,023.09	202,621.26	9.99%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	120,000	44,354.10	164354.1	89,909.04	45.38%	99.00	1,500.00	91,310.04	44.44%	27,614.33	118,924.37	45,429.73	27.64%
4403	COMPUTER EQUIPMENT	338,900	338,900	94,049.02	432949.0	112,115.00	74.10%	0.00	1,320.00	113,435.00	73.80%	25,148.00	138,583.00	294,366.02	67.99%
4405	TELEVISION EQUIPMENT	1,000	29,210	11,027.61	40237.61	40,643.35	-1.01%	520.50	0.00	40,122.85	0.29%	13,717.00	53,839.85	(13,602.24)	-33.80%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	508,110	165,780.73	673890.7	259,447.34	61.50%	619.50	2,820.00	261,647.84	61.17%	66,479.33	328,127.17	345,763.56	51.31%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	1,191,585.69	33.71%	28,873.35	0.00	1,162,712.34	35.31%	351,650.11	1,514,362.45	283,068.32	15.75%
4511	CONSERVATION-BOOKS	20,000	20,000	0	20000	30,489.00	-52.45%	0.00	0.00	30,489.00	-52.45%	78.87	30,567.87	(10,567.87)	-52.84%
4520	PERIODICALS	315,000	315,000	8,080.90	323080.9	126,798.85	60.75%	155.08	0.00	126,643.77	60.80%	9,257.23	135,901.00	187,179.90	57.94%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	11,334.81	40.83%	0.00	0.00	11,834.81	40.83%	1,012.01	12,846.82	7,153.16	35.77%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	131,067.32	19.47%	2,791.79	0.00	128,275.53	21.19%	25,043.89	153,319.42	9,436.88	5.80%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	50,517.83	43.87%	4,943.68	0.00	45,574.15	49.37%	22,427.00	68,001.15	22,006.85	24.45%
	TOTAL LIBRARY MATERIALS	2,195,000	2,195,000	218,275.97	2413276	1,542,293.50	36.09%	36,763.90	0.00	1,505,529.60	37.61%	409,469.11	1,914,998.71	498,277.26	20.65%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,703,110	384,056.70	3087166.	1,801,740.84	41.64%	37,383.40	2,820.00	1,767,177.44	42.76%	475,948.44	2,243,125.88	844,040.82	27.34%
	TOTAL EXPENDITURES	11,523,100	11,723,100	406,590.77	12129690	8,863,539.07	26.93%	215,781.16	258,734.25	8,906,492.16	26.57%	772,264.00	9,678,756.16	2,450,934.61	20.21%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(278,975)	(406,590.77)	(685,566)	(1,674,710.89)		(161,155.16)	(247,244.80)	(1,760,800.53)		(772,264.00)	(9,678,756)	1,847,498.76	

REPORT OF COMPENSATION AND PERSONNEL COMMITTEE

November, 1994

The Compensation and Personnel Committee has met three times to develop our proposed compensation package for 1994. As in past years, we are dealing with two basic issues: (1) adjustments to the pay structure itself - consisting of the various pay grades and the minimum and maximum rates established for these, and (2) individual pay raises.

With respect to (1) above, the committee is recommending that the pay range minimums be increased by 2% for all grades, both management and non-management. The range maximums would also be raised 2%, with a couple of exceptions, where they would be increased slightly more to keep them in line with data from our salary surveys.

With respect to (2) above, dealing with pay increases for individual staff members <u>within</u> the various pay ranges, the committee approved a set of guidelines to be used by the director in making individual pay recommendations. In an effort to address the problem of some employees with long experience being paid near the minimums of their respective pay ranges, an experience increment was developed.

We did something similar to this when we implemented the Basnight pay recommendations several years ago. However, as we were forced to raise range minimums quite a bit in those first years, in order to remain competitive in the labor market, many employees found their pay back near the minimum of the range. Therefore, the committee decided to use an experience increment again to move experienced employees a bit higher up in their respective pay ranges.

The following guidelines were established with respect to pay increases for employees in Grades 1, 2, 3, 4, 5, 6, M1, M2, M3, and M4:

Less than 4 months experience:	2%
More than 4 months but less than 2 years:	3%
2 years and more experience: each year of experience.	2.75% + .25% for

A cap of 8% would be established. In other words, the foregoing guidelines notwithstanding, no raise would exceed 8%.

For employees in Grades 7, M5, and M6, salary recommendations will be based on a combination of the foregoing guidelines and on comparative labor market data. The general rule will be to apply the experience guideline and then add 3% to improve competitiveness. However, the cap of 8% will apply here as well. Grade 7 includes our professional librarians, Grade M5 includes assistant department managers, and Grade M6 includes our department and branch managers. The committee is particularly sensitive to the need to provide salaries that enable the library to attract and retain top professionals in these positions, given a competitive national labor market.

Because the people in these jobs currently are not earning as much as their counterparts in other comparable libraries, we can have problems when trying to recruit new staff. If we offer a new person more than our current staff are earning for the same job, we have a morale and internal equity problem on our hands. However, many of the people we are trying to hire are already earning as much as, or more than, we are paying our people. Therefore, we would like to move our incumbents in these grades up so that we can be more competitive.

Salary recommendations for individuals in Grades 8, M7, and M8 will be based primarily on comparative labor market data. The jobs in these grades are all single-incumbent, or one-of-a-kind positions. Generally speaking, the current compensation of ACPL incumbents in these positions is reasonably competitive when judged against national and regional salary data from our annual salary survey.

In order to carry into effect the compensation program proposed for 1994, the committee recommends the adoption of two resolutions. The first of these is Resolution No. 1993-27, "Resolution Approving a Pay Structure for 1994." This resolution establishes the new pay structure, consisting of the various pay grades with their respective minimum and maximum pay rates.

The second resolution recommended for adoption by the board is Resolution No. 1993-28, "Resolution to Approve the Authorized Staffing Table." This resolution sets forth the salaries of all individual employees, which were recommended by the director using the guidelines approved by the committee and outlined earlier in this report. The committee has reviewed these salary recommendations and is confident that they are equitable and appropriate, and that the total compensation program is affordable under the library's 1994 budget.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

November 29, 1993)
)
RESOLUTION APPROVING A PAY) 1993-27
STRUCTURE FOR 1994)

RESOLVED, By the Board of Library Trustees, Allen County Public Library Allen County, Indiana, that the following pay structure for the Allen County Public Library be, and is hereby approved to become effective January 1, 1994:

==========

ALLEN COUNTY PUBLIC LIBRARY

1994 NON-MANAGEMENT PAY STRUCTURE

==========

GRADE 1	10,840	17,200
GRADE 2	11,920	17,690
	12,910 *	17,690 *
GRADE 3	13,520	20,090
GRADE 4	14,650	23,110
	18,590 *	27,370 *
GRADE 5	16,890	26,100
	25,470 *	35,380 *
GRADE 6	18,120	28,300
GRADE 7	25,470	35,380
GRADE 8	33,970	49,000

* Special range based on labor market rates rather than job evaluation results for certain positions as specified in job classification.

Resolution No. 1993-27

1994 SUPERVISORY AND MANAGEMENT PAY STRUCTURE

	MINIMUM	MAXIMUM
GRADE M1	14,360	21,440
GRADE M2	15,690	23,630
GRADE M3	16,900	25,290
GRADE M4	21,520	35,200
GRADE M5	27,190	37,570
GRADE M6	32,780	46,380
GRADE M7	38,470	52,190
GRADE M8	43,700	64,260

Adopted this 29th day of November, 1993.

Charles C. Olen
President

Patricia E Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

November 29, 1993)
)
RESOLUTION TO APPROVE THE) No. 1993-28
AUTHORIZED STAFFING TABLE)
FOR 1994.)

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Authorized Staffing Table, appended hereto, be and is hereby approved, and that the salaries for individual library employees specified therein are to be effective for the calendar year 1994.

Adopted this 29th day of November, 1993.

Charles C. Cole
President

Patricia E. Riley
Secretary

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
001	KRULL,JEFFREY R	80.0	M94F	83,000.00	3,192.31	39.90
002	RUST,ROSEMARY A	80.0	63F	23,166.94	891.04	11.14
003	STANLEY,LUANA K	80.0	M74F	49,015.00	1,885.19	23.56
004	SCHLATTER,CHRISTOPHER B	80.0	M43F	27,918.80	1,073.80	13.42
005	HUGHES,MIRIAM ELAINE	40.0	42T	7,613.24	292.82	7.32
005	IVANOV,VIOLETTA	40.0	42T	7,401.99	284.69	7.12
006	JIMENEZ,SAMUEL S	80.0	42F	14,911.10	573.50	7.17
007	vacant;new position	80.0	7 F	25,480.00	980.00	12.25
060	HUNT,SUSAN MARIE	80.0	M65F	38,587.54	1,484.14	18.55
061	BRADEN,MARGARET KELLY	80.0	74F	28,922.40	1,112.40	13.91
062	DOWNING,JOANNE	80.0	74F	26,229.84	1,008.84	12.61
063	BURNARD,CHRISTINE M	80.0	52F	17,245.23	663.28	8.29
064	FORD,JENNIFER A	80.0	63F	18,826.08	724.08	9.05
065	HUSS,MELISSA A	40.0	42T	7,473.65	287.45	7.19
066	REDD,STEPHEN BROOKS	40.0	42T	7,455.55	286.75	7.17
067	WIHEBRINK,DEBRA ANN	40.0	42T	7,785.05	299.43	7.49
068	vacant	40.0	42T	7,330.13	281.93	7.05
069	SHEPPARD,TIMOTHY A	40.0	42T	7,330.13	281.93	7.05
070	ABDULHADI,NASHAAT	40.0	42T	6,073.70	233.60	5.84
071	SELLERS,STACEY R	40.0	42T	7,330.13	281.93	7.05
080	WAGGONER,SUSAN M	80.0	M64F	36,719.87	1,412.30	17.65
081	SHERWIN,PHYLLIS LEE	80.0	74F	29,600.25	1,138.47	14.23
082	BECKWITH,JUDITH M	80.0	74F	27,315.60	1,050.60	13.13
083	TRACY,THERESA A	80.0	52F	17,053.50	655.90	8.20
084	BROWN,GINA S	80.0	62F	18,340.50	705.40	8.82
086	SIEGEL,BARBARA A	40.0	42T	7,803.90	300.15	7.50
087	ROSS,SUSAN MARIE	40.0	42T	7,455.55	286.75	7.17
087	BIETZ,LINDA J	40.0	42T	7,455.55	286.75	7.17
088	DERHAM,HELEN	40.0	42T	7,330.13	281.93	7.05
089	ZABEL,ANDREW A	40.0	22T	6,020.14	231.54	5.79
090	VAKERICS,LINDA L	40.0	43T	7,898.15	303.78	7.59
091	DOYLE,MAUREEN E	40.0	42T	7,330.13	281.93	7.05
092	RONDOT,DONNA JEAN	40.0	42T	7,330.13	281.93	7.05
093	DUDLEY,KAROL L	40.0	42T	7,330.13	281.93	7.05
100	CLEGG,MICHAEL B	80.0	M74F	49,015.00	1,885.19	23.56
101	SNYDER,DALLIE M	40.0	42T	7,401.99	284.69	7.12
102	HANLEY,JANET E	40.0	42T	7,330.13	281.93	7.05
103	vacant; new position	40.0	42T	7,330.13	281.93	7.05
110	WITWER,KATHRYN ANN	80.0	M65F	42,405.59	1,630.98	20.39
111	KISER,MELISSA ELAINE	80.0	74F	27,187.06	1,045.66	13.07
114	GORDON,DEBORAH MARIE	80.0	74F	28,855.45	1,109.83	13.87
115	LAULETTA,JULIE A	80.0	53F	18,236.56	701.41	8.77
116	SHROCK,DARYL K	80.0	42F	15,645.50	601.75	7.52
117	VOIROL,MARY A	40.0	42T	7,841.60	301.60	7.54
119	MEEHAN,ROBIN L	64.0	43P	12,667.20	487.20	7.61
120	TAKLE,ELSA	40.0	42T	7,860.45	302.33	7.56
121	MOLL,ANNE I	40.0	42T	7,822.75	300.88	7.52
122	LYONS,PAULINE	56.0	42T	10,951.85	421.23	7.52
123	FENNELL,GERALDINE M	40.0	43T	8,045.31	309.44	7.74
124	SCHMITT,JENNIFER	48.0	42T	8,796.15	338.31	7.05

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
125	BROWN,CHRISTA RAE	40.0	43T	7,909.04	304.19	7.60
126	LARIMORE,PATRICE	48.0	42T	8,882.39	341.63	7.12
127	DUWAN,REBECCA ANN	40.0	42T	7,455.55	286.75	7.17
128	MILLER,EVANGELINE A	40.0	22T	6,020.14	231.54	5.79
130	DUFFY,ELLEN MARGARET	80.0	74F	28,975.61	1,114.45	13.93
131	FERRY,LISA A	44.0	42T	8,584.29	330.17	7.50
140	HOLMSTROM,HELEN L	80.0	M64F	36,547.88	1,405.69	17.57
141	vacant	80.0	42F	14,660.26	563.86	7.05
142	vacant	80.0	74F	27,278.16	1,049.16	13.11
143	LAMBERT,CATHY GILLUM	50.0	42T	9,754.88	375.19	7.50
144	BYNUM,SHARON DIANE	40.0	42T	7,860.45	302.33	7.56
145	Mallet, Rachell	40.0	42T	7,330.13	281.93	7.05
150	STIER,ROSALINA A	80.0	M64F	36,633.87	1,409.00	17.61
153	SEIFERT,MARY SHEILA	80.0	43F	18,378.88	706.88	8.84
154	WITWER,KAY A	80.0	54F	20,008.05	769.54	9.62
155	TOBIN,SUZANN REITH	40.0	43T	8,281.49	318.52	7.96
156	BARRETT,BARBARA	72.0	43P	14,946.28	574.86	7.98
157	EIX,MARSHA L	40.0	42T	7,455.55	286.75	7.17
158	SCHREIBER,TIM C	40.0	42T	7,803.90	300.15	7.50
159	COSTICH,LISA M	80.0	74F	28,380.77	1,091.57	13.64
170	NICKLAUS,BONITA M	80.0	74F	28,855.45	1,109.83	13.87
171	WAGNER,JUDITH R	40.0	43T	9,413.98	362.08	9.05
180	JEFFREY,LINDA J	80.0	M64F	36,547.88	1,405.69	17.57
181	WISSMAN,RITA ANN	80.0	55F	21,000.47	807.71	10.10
183	HANEFELD,ROSALIE ANN	60.0	52P	13,514.20	519.78	8.66
184	vacant; br asst	40.0	42T	7,330.13	281.93	7.05
185	ALEXANDER,KARLA K	40.0	42T	7,803.90	300.15	7.50
186	CALDWELL,STACY ANN	24.0	42T	4,717.58	181.45	7.56
190	RIDLEY,CONDRA LEACH	80.0	63F	24,859.60	956.14	11.95
191	CATO,ROY T	80.0	53F	18,422.94	708.57	8.86
200	FREEMAN,CONSTANCE ELAINE	80.0	M64F	35,192.19	1,353.55	16.92
203	MERTZ,SCOTT W	80.0	53F	20,270.14	779.62	9.75
204	STUCKEY,LAURA JEAN	80.0	42F	15,683.20	603.20	7.54
205	MCKENNA,ANN M	50.0	43T	10,585.58	407.14	8.14
206	ROOT,JENNIFER M	20.0	22T	2,980.85	114.65	5.73
206	POFFENBERGER,AMY E	20.0	22T	2,980.85	114.65	5.73
208	SCHIBLE,TINA E	40.0	42T	7,841.60	301.60	7.54
210	JONES,PATRICK SCOTT	80.0	M64F	36,547.88	1,405.69	17.57
211	MUSTIN,HELEN M	80.0	55F	20,999.07	807.66	10.10
212	NOLOT,CYNTHIA LOUVONNE	64.0	52P	14,519.61	558.45	8.73
213	REDMAN,DENISE HART	40.0	42T	7,841.60	301.60	7.54
214	CRICK,CYNTHIA A	40.0	42T	7,642.44	293.94	7.35
215	WEIDMAN,CANDACE ANN	40.0	42T	7,803.90	300.15	7.50
216	REITZ,JULIANNE M	40.0	42T	7,330.13	281.93	7.05
220	FISHER JR,DONALD WILLIAM	80.0	M64F	37,149.84	1,428.84	17.86
221	HOFFMAN,PAMELA KAY	80.0	53F	19,288.97	741.88	9.27
222	STRATTON,ANNE D	80.0	53F	18,193.03	699.73	8.75

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
223	BAKER,PENNY E	48.0	43T	9,980.13	383.85	8.00
224	FOLAND,NANCY CAROL	40.0	42T	7,803.90	300.15	7.50
225	OYER,KIMBERLY L	20.0	22T	3,036.85	116.80	5.84
225	HARRIS,LISA M	20.0	22T	3,108.65	119.56	5.98
230	WAHL,EUGENIA K	80.0	74F	26,791.91	1,030.46	12.88
231	KOENEMANN,SANDRA KAY	40.0	42T	7,803.90	300.15	7.50
240	REITENOUR,EARL A	80.0	M74F	48,700.00	1,873.08	23.41
241	SILLS,WILMA L	80.0	54F	26,065.82	1,002.53	12.53
242	HOLTZMAN,RUTH A	80.0	52F	17,170.63	660.41	8.26
250	HOLLY,CHARLENE P	80.0	M75F	48,550.00	1,867.31	23.34
251	DUNAHUE,JUDITH A	80.0	72F	26,091.94	1,003.54	12.54
252	SMITH,KATHERINE W	80.0	M54F	31,286.40	1,203.32	15.04
253	MCINTOSH,JOAN K	80.0	43F	16,747.94	644.15	8.05
260	HACKWORTH,CHERYL LEANN	80.0	M74F	39,215.00	1,508.27	18.85
261	SANDERS,JO ELLEN	80.0	62F	20,168.67	775.72	9.70
262	plan giv vacant	80.0	62F	25,480.42	980.02	12.25
263	CR clerk vacant	80.0	42F	14,660.26	563.86	7.05
264	SEIM,REBECCA L	80.0	62F	19,466.54	748.71	9.36
265	RUST,DONALD BRUCE	80.0	M45F	35,200.00	1,353.85	16.92
266	DENNIS,CHRISTOPHER D	80.0	44F	18,853.84	725.15	9.06
267	VICE,B NEIL	80.0	43F	16,704.31	642.47	8.03
270	FORTRIEDE,STEVEN CARL	80.0	M85F	61,607.00	2,369.50	29.62
271	WALLACE,MATTHEW L	80.0	52F	17,053.50	655.90	8.20
280	BRUBAKER,ROBERT L	80.0	M64F	36,719.87	1,412.30	17.65
281	vacant	80.0	M54F	27,198.91	1,046.11	13.08
282	ALLEN-DEVINE,APRIL	80.0	74F	28,654.60	1,102.10	13.78
283	PEARSON,STACEY LANE	80.0	74F	26,729.46	1,028.06	12.85
284	MOTSINGER,GREGORY W	80.0	63F	25,239.99	970.77	12.13
285	SHORT,JEAN M	56.0	42T	10,362.79	398.57	7.12
288	WALL,KATHERINE S	50.0	42T	9,409.92	361.92	7.24
288	WALL,LISA E	50.0	42T	9,319.44	358.44	7.17
288	SEABOLT,JERRY L	80.0	42F	15,720.90	604.65	7.56
288	BOHREN,MARY	50.0	42T	9,162.66	352.41	7.05
290	vacant	56.0	42T	10,262.18	394.70	7.05
300	GOSHORN,SUSAN RIEHM	80.0	M64F	37,063.85	1,425.53	17.82
301	MURRAY,CHERYL J	80.0	74F	27,765.50	1,067.90	13.35
302	IVEY JR,DAVID M	80.0	74F	27,315.60	1,050.60	13.13
303	vacant	80.0	74F	25,480.00	980.00	12.25
304	CONKLIN,GARY R	80.0	54F	26,100.00	1,003.85	12.55
305	MUNGOVAN,SUSAN A	80.0	M54F	32,103.86	1,234.76	15.43
306	GOSS,BELINDA D	80.0	33F	14,563.12	560.12	7.00
307	NAHRWOLD,CAROL JOAN	80.0	74F	28,654.60	1,102.10	13.78
308	SHAFER,ERIN J	40.0	42T	7,401.99	284.69	7.12
309	YOUNG,RAYMOND L	40.0	43T	8,015.28	308.28	7.71
310	DIDIER,PATRIC A	40.0	42T	7,623.98	293.23	7.33
312	MATHEWS,CHERYL S	80.0	74F	28,520.70	1,096.95	13.71

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
313	vacant	40.0	22T	6,014.74	231.34	5.78
313	NOLOT,MARK W	40.0	22T	6,217.30	239.13	5.98
314	SAMARAS,ANGELIN H	40.0	32T	6,932.02	266.62	6.67
320	Manager-CS; vacant	80.0	M64F	33,983.82	1,307.07	16.34
322	MILLER,STEPHANIE GALL	80.0	74F	27,379.87	1,053.07	13.16
323	ROEMBKE,JEANNETTE E	80.0	54F	20,113.09	773.58	9.67
324	LOGAN,MARGARET B	72.0	52T	16,295.39	626.75	8.70
325	VOORS,MARY R	80.0	M54F	28,798.85	1,107.65	13.85
325	CONVERSET,MICHELLE L	80.0	62F	18,118.46	696.86	8.71
326	OATMAN,NANCY JAN	80.0	52F	17,652.96	678.96	8.49
327	ORR,NORA	50.0	42T	9,342.32	359.32	7.19
328	ZEHR,CONNIE M	40.0	52T	9,009.47	346.52	8.66
340	WITCHER,CURT BRYAN	80.0	M65F	39,272.69	1,510.49	18.88
341	MYERS,STEVEN W	80.0	M54F	32,243.40	1,240.13	15.50
342	BEATTY,JOHN D	80.0	74F	29,191.41	1,122.75	14.03
343	BOURNE,DELIA COTHRUN	80.0	64F	26,067.77	1,002.61	12.53
344	SLATER-PUTT,DAWNE	80.0	74F	26,789.62	1,030.37	12.88
345	MCCORD,PAMELA JEAN	80.0	53F	19,988.72	768.80	9.61
346	BROWNING,BENITA S	80.0	42F	15,683.20	603.20	7.54
347	HANSEN,ANDREA L	80.0	32F	13,734.86	528.26	6.60
348	LAUBER,WENDY M	40.0	32T	6,834.26	262.86	6.57
349	DOUGHERTY,TIMOTHY A	58.0	32T	10,482.49	403.17	6.95
349	GRAHAM,BOUNLY GIENKOME	40.0	32T	6,834.26	262.86	6.57
349	FREUDENBERG,KAY MARIE	80.0	32F	14,112.68	542.80	6.78
349	LEFAVOUR,AMANDA S	40.0	32T	6,767.90	260.30	6.51
349	BROWN,MICHAEL P	40.0	32T	7,054.87	271.34	6.78
350	CHRONISTER,GARY ALAN	80.0	52F	17,713.36	681.28	8.52
360	MISNER,JOYCE V	80.0	M64F	36,891.86	1,418.92	17.74
361	BIRDSEYE,CATHERINE ELISAB	80.0	M54F	32,093.43	1,234.36	15.43
362	SORG,LINDA J	48.0	63T	12,452.17	478.93	9.98
363	MCCAFFERY,LAURABELLE	80.0	75F	30,422.15	1,170.08	14.63
364	BALLARD,PEGGY J	80.0	53F	24,504.42	942.48	11.78
365	CHAPMAN,LINDA T	80.0	74F	29,155.49	1,121.37	14.02
366	vacant	80.0	74F	25,480.00	980.00	12.25
367	ALLMANDINGER,MARILYN JOAN	80.0	45F	20,691.03	795.81	9.95
368	MAKRIS,BESSIE	80.0	75F	29,620.19	1,139.24	14.24
369	ZILZ,CAROLE JEAN	80.0	63F	20,363.06	783.19	9.79
370	vacant;Reserves Clk II	40.0	22T	5,961.70	229.30	5.73
371	BUSCHUR,SUSAN R	72.0	53P	16,452.07	632.77	8.79
372	HIRSCHY,SUSAN K	80.0	34F	20,167.32	775.67	9.70
373	HOWARD,MARTHA AUGUSTA	40.0	44T	9,200.13	353.85	8.85
374	FIRESTINE,SCOTT R	80.0	52F	17,245.23	663.28	8.29
375	DOAK,JULIE A	40.0	42T	7,473.65	287.45	7.19
376	CHURCHILL,CESSELLY D	40.0	42T	7,401.99	284.69	7.12
377	COLLINS,MARY BETH	40.0	42T	7,455.55	286.75	7.17
380	HAYES,RICHARD OTIS	80.0	M64F	36,891.86	1,418.92	17.74
381	WISE,CATHERINE C	80.0	M43F	23,163.91	890.92	11.14
382	MOLLBERG,ERIK S	80.0	63F	23,397.47	899.90	11.25
383	MANNING,STEVEN D	80.0	52F	18,105.98	696.38	8.70
384	vacant; Prod Asst	80.0	42F	14,768.05	568.00	7.10

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
400	BAKER,STELLA F	80.0	M64F	36,750.17	1,413.47	17.67
401	MURRAY,SUZANNE KAY	80.0	M54F	28,398.86	1,092.26	13.65
402	COLLIS,EVA P	80.0	64F	25,439.96	978.46	12.23
403	ZYCH,PEGGY V	80.0	63F	20,788.37	799.55	9.99
404	vacant	80.0	74F	26,229.84	1,008.84	12.61
405	ABDULHADI,FADIA	40.0	32T	7,229.30	278.05	6.95
430	JOHNSON,EUGENE HOWARD	80.0	M74F	46,380.00	1,783.85	22.30
431	ANDREWS,SUSAN MARIE	80.0	54F	25,612.65	985.10	12.31
432	CONNIN,MICHAEL J	80.0	43F	15,947.30	613.36	7.67
433	BOCK,NANCY L	80.0	M42F	24,065.45	925.59	11.57
440	BROOKS,REBECCA LYNNE	80.0	M64F	36,658.72	1,409.95	17.62
443	HART,DANNY H	80.0	M45F	26,351.40	1,013.52	12.67
444	HIBLER,MARY M	80.0	32F	14,493.44	557.44	6.97
445	BARVA,ALICE A	80.0	53F	18,193.03	699.73	8.75
446	GUEVARA,RICHARD J	80.0	M22F	16,688.24	641.86	8.02
452	BROOKS,EARLEAN	80.0	45F	19,969.93	768.07	9.60
452	SCHOBERT,EILEEN MARIE	80.0	42F	15,648.20	601.85	7.52
453	vacant	50.0	32T	8,459.88	325.38	6.51
454	BROWN,TEDDY D	80.0	32F	13,791.70	530.45	6.63
455	FAVORY,KERI L	80.0	M12F	14,609.66	561.91	7.02
456	KRAJEWSKI JR,NICHOLAS JOS	80.0	M14F	17,281.76	664.68	8.31
457	SMITH,DIOANDRA KAY	80.0	M22F	16,415.10	631.35	7.89
459	ROWE,JOSHUA T	40.0	22T	5,961.70	229.30	5.73
459	CHRONISTER,JANE ELIZABETH	40.0	22T	6,625.06	254.81	6.37
459	GOLDEN,AMANDA	40.0	23T	6,715.80	258.30	6.46
459	COON,ROGER BRADLEY	40.0	22T	6,073.70	233.60	5.84
459	STRUEMPH,PATRICIA M	40.0	22T	6,073.70	233.60	5.84
459	ARNTZ,ANDREW J	40.0	22T	5,961.70	229.30	5.73
459	DILLMAN,JAMIE DOUGLAS	40.0	22T	6,020.14	231.54	5.79
459	CREECH,CHRISTINE D	40.0	22T	6,656.99	256.04	6.40
459	HELMKE,GARY W	40.0	22T	6,073.70	233.60	5.84
459	KRUMWIEDE,LINDA K	40.0	22T	5,961.70	229.30	5.73
459	BALTIMORE,KEITH JEROME	40.0	22T	6,020.14	231.54	5.79
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	GOTSCH,DIANA A	40.0	22T	6,020.14	231.54	5.79
459	HEFFLEY,JENNIFER BETH	40.0	22T	6,020.14	231.54	5.79
459	LASS,LINDA LLOYD	40.0	22T	6,217.30	239.13	5.98
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	40.0	22T	5,961.70	229.30	5.73
459	vacant; shelver	16.0	22T	2,384.68	91.72	5.73
460	VOLD,JENNIFER S	66.0	22T	12,213.29	469.74	7.12
460	GOLDEN,PATRICIA A	40.0	42T	7,401.99	284.69	7.12
460	PORTER,MICHAEL D	40.0	42T	7,803.90	300.15	7.50
460	RIEMKE,BOZENA BOGUSLAWA	40.0	42T	7,860.45	302.33	7.56
460	SMEDBERG,DANIELLE S	40.0	42T	7,419.96	285.38	7.13

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
460	MERCIK,PATRICIA A	66.0	42P	12,331.52	474.29	7.19
460	BEARMAN,MARY LOU	40.0	42T	7,455.55	286.75	7.17
460	TOENGES,STACY A	40.0	42T	7,419.96	285.38	7.13
460	SMITH,DONNA MICHELLE	66.0	42P	12,969.74	498.84	7.56
460	GORALL,ERIC TAYLOR	50.0	42T	9,162.66	352.41	7.05
460	WINDSOR,JANELLE L	40.0	42T	7,330.13	281.93	7.05
460	vacant; desk attendant	50.0	42T	9,162.66	352.41	7.05
460	vacant; desk attendant	10.0	42T	1,832.53	70.48	7.05
469	GLOVER,SHIRLEY A	80.0	42F	14,926.90	574.11	7.18
469	SHAW,KRISTEN D	80.0	42F	14,926.90	574.11	7.18
470	BARRAND,JOEL SCOTT	40.0	22T	5,961.70	229.30	5.73
470	MARSHALL,JEANNE MARIE	40.0	22T	6,020.14	231.54	5.79
470	SNOW,DUANE J	40.0	22T	5,961.70	229.30	5.73
470	BAIR,ELIZABETH MARYE	40.0	22T	5,961.70	229.30	5.73
470	ROWE,RALPH	40.0	22T	5,961.70	229.30	5.73
470	MOODY,BRAD C	40.0	22T	5,961.70	229.30	5.73
470	DAWKINS,DAVID WILLIAM	80.0	M44F	26,390.50	1,015.02	12.69
471	ESSEX,KIMOTHY I	80.0	M32F	17,639.51	678.44	8.48
472	vacant;HSKP Supervisor	80.0	M32F	16,909.15	650.35	8.13
473	Holtzman,C(mil leave)	80.0	22F	13,027.54	501.06	6.26
473	KELSAW,KIMBERLY A	80.0	22F	13,595.40	522.90	6.54
474	BLOCHER,LINDA MARIE	80.0	22F	14,267.80	548.76	6.86
477	SMITH,KEITH ANTHONY	80.0	22F	13,529.88	520.38	6.50
478	KELLEY,SHANE W	30.0	22T	4,932.88	189.73	6.32
478	JACQUAY,ALBERT ERNEST	36.0	23T	6,758.06	259.93	7.22
478	BUROFF,LINDA FAYE	80.0	22F	13,529.88	520.38	6.50
478	OBRIEN,THOMAS S	50.0	22T	8,221.46	316.21	6.32
478	JEFFERY,DON ALAN	20.0	23T	3,887.79	149.53	7.48
478	DOWDELL,JACQUELINE	36.0	22T	5,871.25	225.82	6.27
478	BAKER,NILA MARIE	20.0	22T	3,390.66	130.41	6.52
478	GALLANT,R	80.0	22F	12,920.54	496.94	6.21
478	STACY,LEE	80.0	22F	12,920.54	496.94	6.21
478	JENKINS,SHARON	24.0	22T	3,876.16	149.08	6.21
478	vacant; 3rd shift Hskpr	40.0	22T	6,460.27	248.47	6.21
478	vacant; 3rd shift Hskpr	32.0	22T	5,168.22	198.78	6.21
480	SHATZER,THOMAS F	80.0	32F	14,582.13	560.85	7.01
481	HUMMEL,BARBARA L	80.0	22F	14,302.02	550.08	6.88
500	CRICK,DAVID K	80.0	M53F	29,616.54	1,139.10	14.24
501	MILLER,ERIC M	80.0	42F	18,947.92	728.77	9.11
502	EASLEY,DAVID J	80.0	43F	19,969.95	768.08	9.60
503	CERESA,JEFF	80.0	42F	18,588.93	714.96	8.94
504	HEMSOTH,RICHARD JOE	80.0	42F	19,922.18	766.24	9.58
521	LONG,ANITA LOUISE	80.0	42F	15,720.90	604.65	7.56
522	GAGE,COLLEEN MARIE	48.0	42T	8,882.39	341.63	7.12
523	BLUME,STEPHEN M	80.0	32F	14,109.73	542.68	6.78
523	FILLERS,MARC A	80.0	32F	13,668.51	525.71	6.57
523	WAGNER,BUDDY L	40.0	32T	6,834.26	262.86	6.57
523	ADE,SARAH MAY	80.0	33F	14,597.96	561.46	7.02
523	WENDLANDT,CLARA ROSE	40.0	33T	7,298.98	280.73	7.02
523	SUAREZ II,FERNANDO C	40.0	32T	6,767.90	260.30	6.51
523	LINNEMEYER,DAVID ERWIN	80.0	35F	23,920.00	920.00	11.50
523	DREIBAND,DAVID M	80.0	32F	14,109.73	542.68	6.78

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
523	HANNAFORD,M	80.0	32F	13,535.81	520.61	6.51
523	WILSON,C	40.0	32T	6,767.90	260.30	6.51
523	vacant;Sec Officer	50.0	32T	8,459.88	325.38	6.51
524	vacant;Sec Ld Officer	80.0	42F	14,660.26	563.86	7.05
523	vacant;Sec Officer	33.0	32T	5,583.52	214.75	6.51
540	HARTZELL,JANET LOUISE	80.0	M74F	49,500.00	1,903.85	23.80
541	JOHNSON,NANCY A	80.0	M64F	36,458.82	1,402.26	17.53
542	REARDON,ANN L	80.0	54F	28,052.05	1,078.93	13.49
543	WILLIAMS,HILDRETH ELLIOTT	40.0	54T	15,005.95	577.15	14.43
544	BROOKS,ELISE KAY	60.0	54P	20,796.05	799.85	13.33
545	DEVAULT,MARY S	80.0	54F	30,422.15	1,170.08	14.63
546	MURPHY,BEVERLY S	47.0	52T	11,090.47	426.56	9.08
550	DRUEHL,SUZANNE ELLIOT	80.0	M64F	37,128.00	1,428.00	17.85
551	RIGDON,SHARON ANN	80.0	M44F	25,848.40	994.17	12.43
552	GENGO,KAYE	80.0	43F	15,758.60	606.10	7.58
553	EISENMANN,JOYCE MARIE	80.0	44F	17,765.94	683.31	8.54
554	LEWIS,MARIA A	80.0	42F	15,391.71	591.99	7.40
555	PFEIFFER,SUSAN C	80.0	42F	15,720.90	604.65	7.56
556	TREECE,MARY LOU	80.0	42F	15,683.20	603.20	7.54
557	WILLIAMS,CYNTHIA E	80.0	43F	16,828.05	647.23	8.09
560	PATTEN,DEVAUN PATRICIA	80.0	M55F	33,550.26	1,290.39	16.13
561	PETERSON,ROBERTA JEAN	80.0	43F	16,593.04	638.19	7.98
562	BOSHLER,JOYCE E	80.0	45F	19,802.58	761.64	9.52
563	FREDERICK,JOYCE A	80.0	43F	17,193.40	661.28	8.27
564	ALBERDING,LINDA K	80.0	42F	14,983.49	576.29	7.20
565	KENAGY,WILLIAM PAUL	80.0	44F	18,558.35	713.78	8.92
566	TIMINSKY,VICTORIA	80.0	44F	18,619.01	716.12	8.95
567	CAIN,JOANN MARIE	64.0	42P	12,044.70	463.26	7.24
568	SWANK,GARNETA R	56.0	44T	12,658.46	486.86	8.69
569	BANDELIER,DELORES MAE	80.0	15F	17,000.00	653.85	8.17
570	BENDER,RICHARD THOMAS	80.0	14F	16,883.52	649.37	8.12
571	BISCHOFF,JANE ROCHELLE	80.0	42F	14,947.30	574.90	7.19
572	HARROW,MARGARET	80.0	14F	16,703.11	642.43	8.03
573	ALDRETE,IRENE C	46.0	42T	8,594.70	330.57	7.19
573	BICKEL,MARY FRANCES	46.0	42T	8,594.70	330.57	7.19
573	SMITH,MARILYN E	80.0	42F	14,947.30	574.90	7.19
573	PEIFER,FRANCES P	46.0	42T	8,594.70	330.57	7.19
573	WEAVER,SHARON KAY	46.0	42T	8,594.70	330.57	7.19
573	WELLS,ALANA L	40.0	42T	7,473.65	287.45	7.19
573	ELLERBROCK,BEVERLY ANN	46.0	42T	8,594.70	330.57	7.19
573	PRESSLER,KAREN LEA	40.0	42T	7,473.65	287.45	7.19
573	vacant;database clerk	10.0	42T	1,832.53	70.48	7.05
573	vacant;database clerk	40.0	42T	7,330.13	281.93	7.05
574	SCHIPPER,REBECCA S	80.0	52F	17,370.50	668.10	8.35
580	w/b vacant;Bibliographer	80.0	84F	33,966.00	1,306.38	16.33
581	MILLER,STEPHEN GOULD	80.0	62F	18,914.50	727.48	9.09
582	DICKMEYER,JOHN N	80.0	84F	38,146.78	1,467.18	18.34
583	vacant; supplmental lib	80.0	74F	25,479.60	979.98	12.25
584	HARVEY,SHARON P	80.0	84F	46,237.52	1,778.37	22.23

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 29-Nov-93

Pos.#	EMPLOYEE NAME	Bi-W Hours	Data Cntrl	1994 Annualized	Bi-Wkly	Hourly
				5,742,109	220,850	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

November 29, 1993	)	
	)	
RESOLUTION TO AMEND THE ALLEN	)	1993-29
COUNTY PUBLIC LIBRARY'S LEAVE	)	
OF ABSENCE POLICY	)	

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Policy on Leaves of Absence is hereby amended to incorporate a policy on personal leave days,

Resolved further, that this amended policy shall be effective January 1, 1994.

Adopted this 29th day of November, 1993.

Charles C. Allen
President

Patricia E. Riley
Secretary

POLICY

Subject: Leaves of Absence
Adopted: November 29, 1993
Effective: January 1, 1994
New ( ) **Revised (X)**

Supersedes policies adopted November 29, 1984, May 23, 1991, and August 26, 1993

The library recognizes that its staff members want to fulfill specific obligations and personal commitments and to continue their educational and professional growth. The library also recognizes that its staff members may incur lengthy illness and urgent personal emergencies. Under appropriate circumstances the library provides for the taking of a variety of leaves of absence.

1. Personal Leave
   Each year staff authorized to work forty (40) hours per week will receive sixteen (16) hours of leave with pay to attend to personal business matters. Staff authorized to work thirty to thirty-nine (30-39) hours per week will receive twelve (12) hours of personal leave with pay. Personal leave will be available to new staff after ninety days of employment.

   Time may be taken in increments of one (1) hour. Personal leave must be arranged in advance, when possible, with the approval of the appropriate supervisor.

   At the end of each year unused personal leave will be added to accumulated sick leave.

   In the case of an urgent personal emergency when paid personal leave has been exhausted, a supervisor may allow the staff member to take up to two days away from work without pay. For a personal emergency requiring an absence of more than two days, the staff member must request a leave of absence in writing, detailing the reason for the request and the anticipated length of absence. The staff member's supervisor and the personnel manager will consider the request for a leave of absence without pay for personal emergency and take appropriate action.

2. Funeral Leave
   A staff member may take up to five days away from work without loss of pay for the death of a member of the immediate family. The immediate family is defined as a spouse, child, parent, sibling, grandparent, a similar relationship established by marriage, and a person residing in the employee's household.

   A staff member may take one day away from work without loss of pay for the death of a member of the extended family.

3. Court-required Service
   A staff member who is called to serve on a jury or to appear as a witness in a court proceeding or an administrative proceeding to which he or she is not a party will receive time away from work without loss of pay.

4. Military Leave

   a. Military service
   The right of return to work and other employment privileges of a staff member who enters the

military service of the United States will be determined in accordance with the provisions of current laws affecting military service and employment rights.

b. Annual military duty
A staff member who is obliged to report for annual military duty will be given up to ten working days per year for this purpose. The library will pay the difference, if any, between the staff member's regular rate of pay and the pay received for military duty. Requests for a leave of absence for annual military duty must be made in writing to the appropriate supervisor 60 days in advance of the time of duty.

5. Leave for Study and Research
Leaves for study and research serve to encourage the professional growth and effectivness of staff members in the life of the library by enabling them to pursue educational and professional study or research.

Requests for leaves for study and research should be made in writing to the appropriate supervisor and the Personnel manager 60 days in advance of the proposed leave time. Decisions on length of leave, compensation, and return to work will be determined by consideration of the best interests of the library.

6. Disability Leave
An employee who anticipates an absence of more than five days away from work because of illness or other medical disability should request a disability leave of absence in writing from the appropriate supervisor and the Personnel manager.

A disability leave of absence is generally given for twelve (12) months. The library will make all reasonable efforts to hold the staff member's position the first three (3)months of disability leave. If the library has been able to hold the position open, an employee who returns within the first three (3) months may assume the previously held position. A staff member who is able to return to work after three months and before the end of the twelfth month may have the first available similar position. If a staff member is not able to return to work until after the twelve-month leave has expired, he or she must reapply for employment.

Disability leaves of absence for pregnancy, childbirth, and recuperation from childbirth will be treated as leaves for any other disability.

The library's policy on sick leave and disability benefits will apply during the appropriate periods of a disability leave of absence.

Advance notice in writing must be given for all requests for leaves of absence, except those involving funeral leave and urgent personal emergency.

Benefits such as earned vacation time, earned sick leave, and health insurance will not apply during unpaid leaves of absence.

7. Family and Medical Leave
This leave interacts with the Library's disability and sick leave policies. Please refer to those two policies and to the Family and Medical Leave Policy in this handbook.

RESOLUTION NO. 1993-30

A RESOLUTION authorizing Allen County Public Library, Allen County, Indiana, to borrow upon and make temporary loans to meet current running expenses for the use of the Issuer's Operating Fund, in anticipation of and not in excess of current uncollected and anticipated taxes levied in the year 1993, and collectable in the year 1994; authorizing the issuance of temporary loan tax anticipation warrants to evidence such loans and the sale of such warrants to the Indiana Bond Bank; and appropriating and pledging the taxes to be received in the Operating Fund to the punctual payment of such warrants including the interest thereon.

WHEREAS, the Director (the "Director") of Allen County Public Library, Allen County, Indiana (the "Issuer"), has represented to the Board of Trustees (the "Board") of the Issuer and the Board now finds that there will be an insufficient amount of moneys in the Operating Fund of the Issuer (the "Fund") to meet the current running expenses of the Issuer payable from the Fund during the fiscal year ending December 31, 1994, and prior to the respective June and December settlement and distribution of taxes levied for the Fund; and

WHEREAS, the Board now finds that an emergency exists for the borrowing of money to pay current running expenses and that temporary loans for the Fund for such purposes should be borrowed upon and made and that temporary loan tax anticipation warrants evidencing such loans should be issued and sold, subject to the terms and conditions set forth herein and in accordance with the provisions of Indiana law; and

WHEREAS, the Board hereby determines to participate in the 1994 Advance Funding Program (the "Program") established by the Indiana Bond Bank (the "Bond Bank") whereby the Bond Bank will purchase the temporary loan tax anticipation warrants and/or temporary interim warrants of the Issuer; and

WHEREAS, in order to participate in the Program, the Board may be required to issue and sell its temporary loan tax anticipation warrants to the Bond Bank prior to the final certification of the annual budget levy and tax rates for the Fund for fiscal year 1994 by the Indiana State Board of Tax Commissioners; and

WHEREAS, the levy proposed for collection for the Fund in 1994 is estimated to produce in the aggregate, with respect to such Fund, an amount equal to or in excess of the principal of and interest on the temporary loans for the Fund; and

WHEREAS, a necessity exists to borrow upon and make temporary loans evidenced by temporary loan tax anticipation warrants for the Fund in anticipation of the receipt of current revenues for the Fund actually levied for the year 1993 and in the course of collection in 1994 and the Board hereby authorizes the making of temporary loans to procure the amounts necessary, in combination with other available amounts, to meet such current running expenses for such Fund and to pay necessary costs incurred in connection with the issuance and sale of temporary loan tax anticipation warrants to evidence such temporary loans; and

WHEREAS, the Issuer has not previously issued temporary loan tax anticipation warrants payable from 1994 tax revenues with respect to the Fund; and

WHEREAS, the Board seeks to authorize the issuance of such temporary loan tax anticipation warrants or temporary interim warrants with respect to the Fund and the sale of such warrants to the Bond Bank pursuant to the provisions of Indiana Code 5-1.5, subject to and dependent upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF ALLEN COUNTY PUBLIC LIBRARY, ALLEN COUNTY, INDIANA:

Section 1. It is hereby found and declared that an emergency exists for the borrowing of money and therefore the Issuer is hereby authorized to make temporary loans to meet current running expenses pursuant to the provisions of Indiana Code 20-14-3 for the use and benefit of the Fund of the Issuer in anticipation of estimated current tax revenues actually levied for the year 1993 and in the course of collection for such Fund in 1994, which loans shall be evidenced by temporary loan tax anticipation warrants of the Issuer (the "Warrants"). A separate Warrant or Warrants shall be issued for each maturity date and all Warrants shall be dated as of the date of delivery thereof to the Bond Bank. The Issuer is authorized to issue a Warrant maturing and payable on June 30, 1994, in a principal amount not to exceed $3,700,000.00 and a Warrant maturing and payable on December 30, 1994, in a principal amount not to exceed $3,700,000.00.

The Warrants shall bear interest prior to maturity at a rate or rates per annum not to exceed a maximum of five and one-half percent (5.50%). The exact rate or rates are to be determined under the terms of a warrant purchase agreement between the Bond Bank and the Issuer to be entered into prior to the sale of the Warrants to the Bond Bank (the "Warrant Purchase Agreement"), in accordance with the provisions of Indiana Code 5-1.5. Interest shall be calculated on the basis of a 360-day year comprised of twelve 30-day months.

The Issuer is authorized to make payments of principal and interest on the Warrants by paying the amount due from funds

that are available for immediate transfer or investment on or before 12:00 noon (Indianapolis time) on the due date to Bank One, Indianapolis, NA, the Bond Bank's Trustee (the "Trustee") under the Note Indenture dated as of January 1, 1994. The Warrants may not be prepaid prior to the due date without express written consent of the Bond Bank. In the event that the principal of and interest on the Warrants are not paid in full on the due date, the total amount due and owing on such due date (equal to the unpaid principal and accrued interest thereon to such due date) shall thereafter bear interest at the per annum rate equal to the Reinvestment Rate (as defined in the Warrant Purchase Agreement) until paid. In addition, the Issuer shall be responsible for payment to the Bond Bank of its allocable portion of all fees and expenses attributable to a request for payment under the Credit Facility Agreement (as defined in the Warrant Purchase Agreement) resulting from a failure by the Issuer to pay in full the principal of and interest on the Warrants on the due date.

Section 2. The officers of the Issuer are authorized to deliver a principal amount of the Warrants up to or less than the maximum amount established for each maturity date in Section 1 hereof in order to comply with all applicable laws and any requirements of the Bond Bank. The Warrants will be delivered on or about January 18, 1994, or otherwise as appropriate and in accordance with the terms of the Warrant Purchase Agreement.

In the event that the Issuer anticipates incurring cash flow deficits prior to the issuance and sale of the Warrants to the Bond Bank, the Issuer is hereby authorized to issue and sell temporary interim warrants to the Bond Bank. The issuance and sale of the temporary interim warrants shall be on substantially the same terms as the issuance and sale of the Warrants to the Bond Bank, all as set forth in the Warrant Purchase Agreement. In the event that temporary interim warrants are issued, all or a portion of the proceeds of the Warrants may be used to repay the temporary interim warrants. Provisions of this Resolution relating to the issuance of Warrants shall also relate to the issuance of temporary interim warrants to the extent applicable.

Section 3. There is hereby appropriated and pledged to the payment of the Warrants issued with respect to the Fund, including interest and all necessary costs incurred in connection with the issuance and sale of the Warrants, a sufficient amount of the taxes, levied for 1993, and payable in 1994, for such Fund and in anticipation of which the Warrants are issued, for the punctual payment of the principal of and interest on the Warrants evidencing such temporary loans, together with such issuance costs. The total amount of Warrants issued shall not exceed the uncollected and anticipated taxes for 1994.

Section 4. The Warrants issued hereunder with respect to the Fund shall be executed in the name of the Issuer by the manual or facsimile signature of the President of the Board (the

"President"), and attested by the manual or facsimile signature of the Secretary of the Board (the "Secretary"), or such other officers of the Issuer as may be permitted by law, provided at least one of such signatures is manually affixed. All Warrants shall be payable in lawful money of the United States of America at the principal corporate trust office of the Trustee. Further, the Warrants shall not be delivered and no payment shall be made therefor prior to January 1, 1994.

Section 5. The Warrants shall be issued in substantially the following form (all blanks, including the appropriate amounts, dates and other information to be properly completed prior to the execution and delivery thereof):

[Form of Warrant]

UNITED STATES OF AMERICA

STATE OF INDIANA COUNTY OF ALLEN

Due Date: [June 30, 1994, or December 30, 1994] $_____

ALLEN COUNTY PUBLIC LIBRARY
ALLEN COUNTY, INDIANA
TEMPORARY LOAN TAX ANTICIPATION WARRANT
(OPERATING FUND)

FOR VALUE RECEIVED, on or before [June 30, 1994, or December 30, 1994] (the "Due Date"), Allen County Public Library of Allen County, Indiana (the "Issuer"), shall pay to the Indiana Bond Bank (the "Bond Bank") the amount of $_____ pursuant to a certain Warrant Purchase Agreement between the Bond Bank and the Issuer, dated as of _____, 1993 (the "Agreement").

In addition, the Issuer on the Due Date hereof shall pay to the Bond Bank interest at the rate of _____% per annum, with such interest to be on the basis of a 360-day year comprised of twelve 30-day months. Under the Note Indenture dated as of January 1, 1994, Bank One, Indianapolis, NA, is serving as the Bond Bank's Trustee (the "Trustee"). In the event that the principal of and interest on this Warrant are not paid in full to the Bond Bank at the principal corporate trust office of the Trustee in immediately available funds on or before 12:00 noon (Indianapolis time) on the Due Date, the total amount due and owing on the Due Date (the unpaid principal and accrued interest to the Due Date) shall thereafter bear interest at the per annum rate equal to the Reinvestment Rate (as defined in the Agreement) until paid. In addition, the Issuer shall pay to the Bond Bank its allocable portion of all fees and expenses attributable to a request for payment under the Credit Facility Agreement (as defined in the Agreement) resulting from a failure by the Issuer to pay in full the principal of and interest on this Warrant on the Due Date.

All payments of principal and interest to be made by the Issuer to the Bond Bank shall be made by paying the amount due in funds that are available for immediate transfer or investment on or before 12:00 noon (Indianapolis time) on the payment date to the Trustee in Indianapolis, Indiana. This Warrant may not be prepaid prior to the Due Date without the express written consent of the Bond Bank.

This Warrant evidences a temporary loan to provide funds to meet current expenses of the Operating Fund (the "Fund") and has been authorized by a resolution passed and adopted by the Board of Trustees of Allen County Public Library, Allen County, Indiana, on _____, 1993, in accordance with Indiana Code, Title 20, Article 14, Chapter 3, and all other acts amendatory thereof or supplemental thereto.

This Warrant is issued in anticipation of the tax levy which has been made for the Fund in the year 1993, which tax levy is now in course of collection. There has been irrevocably appropriated and pledged to the payment in full of the principal of and interest on this Warrant a sufficient amount of the revenues to be derived from the Fund tax levy.

It is further hereby certified, recited, and declared that all acts, conditions, and things required by law precedent to the issuance and execution of this Warrant have been properly done, have happened, and have been performed in the manner required by the constitution and statutes of the State of Indiana relating thereto; that the Fund tax levy from which (together with other amounts in the Fund) this Warrant is payable is a valid and legal levy; and that the Issuer will reserve a sufficient amount of the proceeds of the Fund tax levy currently in the course of collection for the timely payment of the principal of and interest on this Warrant in accordance with its terms.

IN WITNESS WHEREOF, Allen County Public Library, Allen County, Indiana, has caused this Warrant to be executed in its corporate name by the President or Vice President of its Board of Trustees, and attested by the Secretary of its Board of Trustees, all as of the _____ day of _____, 1994.

ALLEN COUNTY PUBLIC LIBRARY
ALLEN COUNTY, INDIANA

By:_____

Title: President, Board of Trustees

ATTEST:

_____

Title: Secretary, Board of Trustees

(End of Form of Warrant)

Section 6. The Treasurer of the Board (the "Treasurer") is hereby authorized and directed to have the Warrants prepared,

and the President or Vice President and the Secretary, or such other officers as may be permitted by law, are hereby authorized and directed to execute the Warrants in the manner and substantially the form provided in this Resolution.

Section 7. The Treasurer, on behalf of the Issuer, is authorized to sell to the Bond Bank the Warrants. The Warrant Purchase Agreement shall set forth the definitive terms and conditions for such sale. Warrants sold to the Bond Bank shall be accompanied by all documentation required by the Bond Bank pursuant to the provisions of Indiana Code 5-1.5 and the Warrant Purchase Agreement, including without limitation, an approving opinion of Baker & Daniels, specially designated bond counsel for the Warrants; certification and guarantee of signatures; and certification as to no litigation pending as of the date of delivery of the Warrants to the Bond Bank challenging the validity or issuance of the Warrants. The entry by the Issuer into the Warrant Purchase Agreement and the execution of the Warrant Purchase Agreement, on behalf of the Issuer by the President or Vice President and the Secretary, or such other officers as may be permitted by law, in accordance with this Resolution, are hereby authorized and approved.

Section 8. The proper officers of the Issuer are hereby authorized to deliver the Warrant to the Bond Bank upon payment from the Bond Bank pursuant to the terms of the Warrant Purchase Agreement.

Section 9. The President, the Vice President, the Secretary, and the Treasurer and other appropriate officers of the Issuer are hereby authorized and directed to make such filings and requests, deliver such certifications, execute and deliver such documents and instruments, and otherwise take such actions as are necessary or appropriate to carry out the terms and conditions of this Resolution and the actions authorized hereby and thereby.

Section 10. The Issuer hereby covenants that the Issuer and its officers shall not take any action or fail to take any action with respect to the proceeds of any of the Warrants or any investment earnings thereon which would result in constituting any of the Warrants as "arbitrage bonds" under the Internal Revenue Code of 1986, as amended, and any and all final or proposed regulations or rulings applicable thereto, or which would otherwise cause the interest on any of the Warrants to cease to be excludable from gross income for purposes of federal income taxation; and the Treasurer and all other appropriate officers are hereby authorized and directed to take any and all actions and to make and deliver any and all reports, filings, and certifications as may be necessary or appropriate to evidence, establish, or ensure such continuing exclusion of the interest on the Warrants.

Section 11. This Resolution shall be in full force and effect from and after the time it has been adopted by the Board.

Section 12. All resolutions and ordinances in conflict herewith are, to extent of such conflict, hereby repealed.

Adopted and approved by the Board of Trustees of Allen County Public Library, Allen County, Indiana, this 29 day of November, 1993.

ALLEN COUNTY PUBLIC LIBRARY

President, Board of Trustees

Vice President, Board of Trustees

Secretary, Board of Trustees

Member, Board of Trustees

Member, Board of Trustees

Member, Board of Trustees

Member, Board of Trustees

WARRANT PURCHASE AGREEMENT

between

INDIANA BOND BANK

and

ALLEN COUNTY PUBLIC LIBRARY

Relating to

INDIANA BOND BANK
ADVANCE FUNDING PROGRAM NOTES,
SERIES 1994

WARRANT PURCHASE AGREEMENT

THIS WARRANT PURCHASE AGREEMENT has been executed as of this 29th day of November, 1993, by the INDIANA BOND BANK (the "Bond Bank"), a public body corporate and politic organized under the laws of the State of Indiana, and Allen County Public Library (the "Qualified Entity"), a political subdivision of the State of Indiana (the "State").

RECITALS

1. The Bond Bank was created by and exists under the provisions of Indiana Code 5-1.5 (the "Act") for the public purposes and for the exercise of powers established and authorized therein, including the power to issue its bonds or notes and to purchase securities of qualified entities, as defined in the Act.

2. The Bond Bank has established and continued its Advance Funding Program (the "Program") under which the Bond Bank will purchase tax anticipation warrants of qualified entities participating in the Program from the proceeds of the Bond Bank's Advance Funding Program Notes, Series 1994 (the "Notes"), issued for the purpose of providing funds to finance the Program.

3. The Qualified Entity is a duly existing political subdivision of the State and is a "qualified entity" within the meaning of the Act, lawfully empowered to undertake all transactions and execute all documents mentioned or contemplated herein, including the issuance in accordance with the provisions of Indiana Code 20-14-3 of warrants in anticipation of the receipt of ad valorem taxes levied and in the course of collection. Pursuant to such authority the Qualified Entity has duly authorized the issuance of (a) its temporary loan tax anticipation warrants designated Allen County Public Library Temporary Loan Tax Anticipation Warrants, Series 1994, and (b) in the event that cash flow shortfalls are anticipated prior to the delivery of the Notes, its interim temporary loan tax anticipation warrants (collectively, the "Warrants").

4. In connection with the issuance of the Notes, the Bond Bank will enter into a Note Indenture dated as of January 1, 1994 (the "Indenture"), between the Bond Bank and Bank One, Indianapolis, NA, as Trustee (the "Trustee"), pursuant to which the Notes will be issued and all of the rights of the Bond Bank under this Agreement will be assigned to and assumed by the Trustee to secure the Notes, and thereafter to NBD Bank, N.A. (the "Bank"), to secure the Bond Bank's obligation to the Bank to repay amounts due and owing under the Credit Facility and Reimbursement Agreement between the Bond Bank and the Bank (the "Liquidity Facility Agreement").

5. The Bond Bank and the Qualified Entity desire to set out the terms and conditions governing the purchase of Warrants by the Bond Bank from the Qualified Entity.

AGREEMENT

NOW, THEREFORE, in consideration of the premises and the mutual covenants contained herein, the Bond Bank and the Qualified Entity hereby agree as follows:

SECTION 1. Definitions. As used in this Agreement, unless a different meaning is clearly indicated by the context, the following words will have the following definitions:

"Act" means Indiana Code 5-1.5.

"Advance Distribution" means, with respect to any fund or funds of a Qualified Entity upon which Warrants have been issued, any receipt by the Qualified Entity of tax collections from its County Auditor in advance of final settlement and distribution of such tax collections for such fund or funds.

"Agreement" means this Warrant Purchase Agreement between the Bond Bank and the Qualified Entity, as amended or supplemented from time to time.

"Auditor" or "County Auditor" means the authorized officer of the county in which the Qualified Entity is located with jurisdiction and responsibility for the remittance of tax revenues collected for the Qualified Entity.

"Authorized Official" means the duly elected or appointed Treasurer, Controller, Clerk-Treasurer, School Superintendent, School Business Manager, or other authorized financial official of the Qualified Entity or, to the extent permitted by law, an authorized deputy thereof.

"Bank" means the issuer of the outstanding Credit Facility, and initially means NBD Bank, N.A. a national banking association organized under the laws of the United States.

"Bond Bank" means the Indiana Bond Bank, established under the Act as a public body corporate and politic and an instrumentality, but not an agency, of the State.

"Business Day" means any day other than a Saturday, a Sunday, a legal holiday, or any other day on which banking institutions in Indiana and New York are authorized by law to close or to remain closed.

"Code" means the Internal Revenue Code of 1986, as amended and in effect on the date of issuance of the Warrants, and the applicable judicial decisions and published rulings and any applicable regulations promulgated or proposed thereunder or under the Internal Revenue Code of 1954.

"Credit Facility" means the credit facility issued by the Bank pursuant to the Credit Facility Agreement.

"Credit Facility Agreement" means the Credit Facility and Reimbursement Agreement between the Bond Bank and the Bank dated as of January 1, 1994, as amended or supplemented from time to time.

"Cumulative Cash Flow Deficit" means, with respect to any fund of a Qualified Entity upon which Warrants are issued, the excess of the expenses paid during the Tax Period which would ordinarily be paid out of such fund or financed by anticipated tax or other revenues of such fund, over the aggregate amount available (other than from proceeds of the Warrants) during the Tax Period for the payment of such expenses.

"Fiscal Year" means, when applied to the Qualified Entity, the fiscal year of the Qualified Entity which commences on the first day of January of 1994 and terminates on the last day of December of 1994 and, when applied to the Bond Bank, the fiscal year of the Bond Bank which commences on the first day of July and terminates on the last day of June of the following calendar year.

"Indenture" means the Note Indenture dated as of January 1, 1994, between the Bond Bank and the Trustee, as amended or supplemented from time to time.

"Notes" means the Indiana Bond Bank Advance Funding Program Notes, Series 1994.

"Opinion of Bond Counsel" means a written opinion of a nationally recognized law firm experienced in matters relating to the tax exemption of interest payable on obligations of states and their instrumentalities and political subdivisions thereof, and which is acceptable to the Bond Bank and the Trustee.

"Outstanding" or "Outstanding Warrant" means the unpaid amount of any Warrant purchased by the Bond Bank pursuant to this Agreement and not theretofore paid by the Qualified Entity.

"Program" means the Bond Bank's Advance Funding Program.

"Qualified Entity" means Allen County Public Library, a political subdivision of the State.

"Reinvestment Rate" means the greater of (a) the original interest rate on the Warrants or (b)(i) prior to maturity of the Credit Facility under the Credit Facility Agreement, the per annum rate equal to the Prime Rate of the Bank (as defined in the Credit Facility Agreement), and (ii) on and after maturity of the Credit Facility under the Credit Facility Agreement, the Prime Rate of the Bank plus two percent (2%).

"State" means the State of Indiana.

"Tax Period" means the period beginning on the date of issuance of the Warrants and ending on the earlier of the date six months after such date of issuance or the date of the computation of the Cumulative Cash Flow Deficit.

"Trustee" means Bank One, Indianapolis, NA, as Trustee under the Indenture, or any successor trustee thereunder.

"Warrants" means the Temporary Loan Tax Anticipation Warrants to be dated the date of delivery thereof; maturing June 30, 1994, and/or December 30, 1994, and any temporary interim warrants, as set forth in Attachment A attached hereto; issued by the Qualified Entity in anticipation of the receipt of ad valorem taxes levied and in the course of collection; and sold to the Bond Bank in accordance with the provisions of the Indenture and this Agreement; and any additional warrants.

Terms defined in the Indenture and not defined in this Agreement shall, for the purposes of this Agreement, have the meanings ascribed to them in the Indenture.

SECTION 2. Representations.

2.1 Representations by the Bond Bank. The Bond Bank hereby represents and warrants to the Qualified Entity that:

a. The Bond Bank is a public body corporate and politic of the State of Indiana established and existing under the Act and has full power and authority to enter into this Agreement and to perform its obligations hereunder;

b. By all required action, this Agreement and the Indenture and their respective execution and delivery have been duly adopted, authorized and approved by the Bond Bank in all respects; and

c. The execution and delivery by the Bond Bank of this Agreement and the performance by the Bond Bank of its obligations hereunder will not violate or result in a breach of any of the terms of, or constitute a default under, the Act, any indenture, mortgage, deed of trust, lease, agreement, or other instrument to which the Bond Bank is a party or by which it is bound.

2.2 Representations of the Qualified Entity. The Qualified Entity hereby represents and warrants to the Bond Bank that:

a. The Qualified Entity is a duly organized and existing library of the State and constitutes a "qualified entity" within the meaning of the Act;

b. The Qualified Entity has full power and authority to enter into this Agreement and perform its obligations hereunder;

c. By all required action, the Qualified Entity has duly authorized the execution and delivery of this Agreement;

d. The execution and delivery of this Agreement by the Qualified Entity and its performance of its obligations hereunder will not conflict with or result in a breach under or constitute a default under any indenture, mortgage, deed of trust, lease,

agreement, or other instrument to which the Qualified Entity is a party or by which it is bound;

e. There is no litigation pending or, to the knowledge of the Qualified Entity, threatened that (i) challenges or questions the validity or binding effect of this Agreement or the Warrants or the authority or ability of the Qualified Entity to execute and deliver this Agreement or the Warrants and perform its obligations hereunder or thereunder, or (ii) would, if adversely determined, have a significant adverse effect on the ability of the Qualified Entity to meet its obligations under this Agreement or the Warrants;

f. Unless otherwise disclosed in writing to the Bond Bank, the Qualified Entity has not, at any time during the last 40 years, or such shorter period which constitutes the entire existence of the Qualified Entity, failed to pay when due interest or principal on, and is not now in default under, any bond, note, warrant, or other evidence of obligation or indebtedness of the Qualified Entity or any predecessor thereof;

g. Unless otherwise disclosed in writing to the Bond Bank, the Qualified Entity has, during its three most recent Fiscal Years, achieved an ad valorem property tax collection rate of at least 85% of net assessed property taxes;

h. All information furnished by the Qualified Entity to the Bond Bank or any other person in connection with its participation in the Program is accurate and complete in all material respects;

i. The Qualified Entity has not purchased and will not purchase, pursuant to any arrangement, formal or informal, the Notes in an amount related to the Warrants;

j. The Qualified Entity has taken or will take all proceedings required by law to enable it to issue and sell the Warrants to the Bond Bank pursuant to this Agreement;

k. The Qualified Entity has not issued any other obligations in anticipation of the receipt of ad valorem property taxes levied and in the course of collection for a fund upon which Warrants are to be issued;

l. Prior to the end of the Tax Period, the Cumulative Cash Flow Deficit with respect to each fund upon which the Warrants of the Qualified Entity will be issued is expected to exceed ninety percent (90%) of the proceeds of the Warrants issued for such fund;

m. There shall be levied and in the course of collection ad valorem taxes with respect to the June and December settlement and distribution in an amount estimated to equal at least 125% of the respective amount of the Warrants maturing on June 30, 1994, and payable from the June settlement and distribution, and/or maturing

on December 30, 1994, and payable from the December settlement and distribution; and

n. Prior to the execution and delivery of this Agreement, the Qualified Entity has filed with the Bond Bank a certificate executed by an Authorized Official of the Qualified Entity setting forth (i) the amount received or estimated to be received into each applicable fund during each month of its 1992, 1993 and 1994 Fiscal Years, (ii) the amount expended or estimated to be expended from each such applicable fund during each month of each such Fiscal Year, and (iii) the amounts representing or estimated to represent the balance in each applicable fund as of the end of each month of each such Fiscal Year. Prior to the execution and delivery of any supplemental agreement relating to the purchase of additional warrants authorized under Section 3.1 hereof, the Qualified Entity shall file with the Bond Bank a certificate updating such information to show actual figures for 1993 and revised estimates for 1994.

Each of the foregoing representations and warranties will be deemed to have been made by the Qualified Entity as of the date of this Agreement and as of the date of any purchase of Warrants made by the Bond Bank hereunder.

SECTION 3. Purchase and Sale of Warrants.

3.1 Agreement to Purchase and Sell. Subject to Section 3.4 hereof, the Bond Bank hereby agrees to purchase the Warrants to be issued by the Qualified Entity maturing on June 30, 1994, and/or December 30, 1994, in the principal amounts set forth in Attachment A attached hereto, and the Qualified Entity hereby approves and agrees to issue and sell such Warrants to the Bond Bank.

In the event that the Qualified Entity has notified the Bond Bank in writing that it requires funding as a result of cash flow deficits expected to be incurred prior to January 18, 1994 (or the date on which proceeds of the Notes are expected to be disbursed to the Qualified Entity), the Qualified Entity may sell and the Bond Bank may purchase interim temporary loan tax anticipation warrants in a principal amount not to exceed the principal amount of Warrants authorized to be issued and to mature on December 30, 1994, for each fund. The interim warrants shall be issued and sold on substantially the same terms and conditions set forth in this Agreement for the sale and purchase of Warrants; provided, however, such interim warrants will be repaid with the proceeds of the Warrants on the date on which proceeds of the Notes are disbursed to the Qualified Entity.

Further, in the event that the Qualified Entity requires additional funding as a result of cash flow deficits expected to be incurred after June 30, 1994, and prior to December 30, 1994, the Qualified Entity may sell and the Bond Bank may purchase additional warrants maturing on December 30, 1994, in principal amounts set forth in a supplemental agreement entered into by the Bond Bank and the Qualified Entity pursuant to Section 6.1 hereof. The additional warrants shall be issued and sold on substantially the same terms and conditions set forth in this Agreement for the sale and purchase of the Warrants; provided,

however, the additional warrants shall bear interest prior to their due date at the per annum rate determined by the Bond Bank and set forth in a supplemental agreement.

The term "Warrants" as used in this Agreement shall be deemed to include the temporary interim warrants and the additional warrants to the extent applicable.

3.2 Terms of Purchase. The Warrants shall be purchased at a price equal to 100% of the par value thereof. The terms of the Warrants shall be set forth in the resolution or ordinance of the Qualified Entity authorizing the issuance and sale of the Warrants to the Bond Bank, and the form of the Warrant shall be substantially in the form set forth in Attachment B attached hereto. The Warrants shall bear interest prior to their due date or dates at the per annum rate or rates determined by the Bond Bank and to be set forth on Attachment A attached hereto, prior to the date of issuance and delivery of the Warrants to the Bond Bank, with such rates not to exceed five and one-half percent (5.5%) per annum. Interest on the Warrants shall be computed on the basis of a 360-day year comprised of twelve 30-day months. To the extent permitted by law and in accordance with Section 3.5 of this Agreement or otherwise by the determination of the Bond Bank, any Warrant upon which principal and interest at its stated rate is not paid on or before the due date shall bear interest on such past due principal and accrued interest at the Reinvestment Rate thereafter until paid.

3.3 Method of Payment. The Bond Bank shall make payment for the Warrants purchased by it pursuant to this Agreement by causing the Trustee to make payment therefor to the Qualified Entity from the Warrant Purchase Account established for the Qualified Entity within the Warrant Purchase Fund under the Indenture.

3.4 Closing on Warrants. The purchase and sale of the Warrants shall be consummated at 12:00 noon on January 18, 1994, or such other date and time, and at a location, agreed upon by the Bond Bank, the Qualified Entity, and the Trustee; provided, however, if the Bond Bank does not execute a note purchase agreement for the sale of the Notes prior to January 15, 1994, and deliver the Notes and receive payment therefor on or before January 18, 1994, or if the Qualified Entity has not taken all actions and received all approvals required by the laws of the State and by the Code for the issuance and sale of the Warrants, then the Bond Bank may rescind this Agreement by giving written notice to the Qualified Entity.

3.5 Payment of Warrants. Prior to the due date of the Warrants, the Trustee will give notice to the Authorized Official that payment is due thereon; provided, that any failure by the Trustee to give such notice shall not relieve the Qualified Entity of its obligation to repay its Warrants when due. In any event, the Trustee shall present Warrants for payment on or before their respective due date, which shall be June 30, 1994, and/or December 30, 1994. Principal and interest on the Warrants shall be due on the due date. The Qualified Entity agrees to provide for the timely payment of the principal and interest on the Warrants in funds that are received by and available for immediate transfer or investment by the Trustee on or before 12:00 noon, Indianapolis time, on the due date. After 12:00 noon, Indianapolis time, on the

due date, the total amount due and owing on the Warrants on the due date (unpaid principal and accrued interest to such due date) will bear interest at the Reinvestment Rate until paid in full.

3.6 No Prepayment. The Qualified Entity shall not be permitted to prepay or effect the prepayment of all or any portion of the principal amount of Outstanding Warrants without the express written consent of the Bond Bank, except for the prepayment of interim warrants with the proceeds of Warrants as described in Section 3.1 hereof.

3.7 Request for Advance Distributions. The Qualified Entity shall, not later than November 15, 1994, submit a request in accordance with Indiana law to the Auditor for an Advance Distribution of not less than ninety-five percent (95%) of the tax collections for each fund in anticipation of which its Warrants have been issued and sold to the Bond Bank under the Program.

3.8 Receipt of Advance Distributions. In the event the Qualified Entity receives an Advance Distribution from the Auditor or other moneys in lieu thereof, and the total of all Advance Distributions or other moneys in lieu thereof received exceeds five percent (5%) of the total taxes in anticipation of which the Warrants were issued, then the Qualified Entity shall invest such amounts from the date of receipt of such amounts until the date of disbursement of such amounts for payment of Outstanding Warrants, in investments which (i) mature no later than June 30, 1994, with respect to amounts for payment of outstanding Warrants due June 30, 1994, and mature no later than December 30, 1994, with respect to amounts for payments of outstanding Warrants due December 30, 1994, and are limited solely to interest-bearing time deposits or certificates of deposit of any bank, trust company or national banking association which is a member of the Federal Reserve System and which is designated as a depository under and a participant in the Public Deposits Insurance Fund of the State of Indiana; or (ii) have been approved by the Bond Bank.

SECTION 4. Further Conditions and Limitations.

4.1 Documents Required for Closing. Prior to the purchase by the Bond Bank of any Warrants, the Qualified Entity shall have filed with the Trustee each of the following:

a. A certificate, executed by the Authorized Official, stating:

i. The amount of the Cumulative Cash Flow Deficit projected to occur during each month of the Tax Period in each of the funds of the Qualified Entity for which Warrants are to be issued;

ii. The amount of taxes estimated by the Auditor or the Indiana State Board of Tax Commissioners to be levied and collected during the 1994 calendar year for each of the funds of the Qualified Entity for which Warrants are to be issued; and

iii. That the Qualified Entity (A) has duly, regularly, and properly adopted a budget for the 1994 Fiscal Year setting forth expected revenues and probable expenditures, (B) has complied with all statutory and regulatory requirements with respect to the adoption of such budget, and (C) will expend the proceeds of the Warrants for lawful purposes provided for in such budget;

b. A copy of the final budget order, or if such final budget order is not available, then the most current preliminary budget order, of the Indiana State Board of Tax Commissioners setting forth the annual budgets for each of the funds of the Qualified Entity for which Warrants are to be issued;

c. A copy of the resolution(s) or ordinance(s) of the Qualified Entity authorizing the issuance of such Warrants thereunder and appropriating and pledging funds for their repayment, certified by an authorized officer of the Qualified Entity, or extracts so certified from the minutes of the meeting of the Qualified Entity at which such resolution(s) or ordinance(s) was adopted, setting forth such resolution(s) or ordinance(s) in full;

d. An Opinion of Bond Counsel, in form and substance acceptable to the Bond Bank and the Trustee, to the effect that the Warrants have been duly and validly issued, represent valid and binding obligations of the Qualified Entity under Indiana law, and bear interest that is excludable from gross income under Section 103 of the Code for purposes of federal income taxation;

e. A signed copy of the opinion or certificate of counsel to the Qualified Entity substantially in the form set forth in Attachment C attached hereto;

f. A copy of the transcript of proceedings in which the Qualified Entity has authorized the issuance and sale of the Warrants to the Bond Bank; and

g. All other certificates, opinions, or documents reasonably required by the Bond Bank or bond counsel for the Bond Bank, including without limitation, a certificate or certificates pertaining to the accuracy and completeness of information regarding the Qualified Entity and the Warrants included in the Official Statement of the Bond Bank relating to the Notes.

4.2 Additional Limitation. (a) Notwithstanding any other provision of this Agreement, the Cumulative Cash Flow Deficit for the Tax Period must be reasonably anticipated to exceed ninety percent (90%) of the aggregate amount of proceeds of warrants (including but not limited to Warrants issued under this Agreement) and other obligations issued by the Qualified Entity pursuant to the provisions of the Indiana Code in anticipation of the receipt of revenues levied and in the course of collection for the applicable fund. In addition, the aggregate amount of Warrants issued and sold hereunder shall not

exceed amounts authorized to be issued by the Qualified Entity pursuant to the Code and Indiana law.

(b) Notwithstanding any other provision of this Agreement, the Bond Bank shall not be obligated to purchase any Warrant of the Qualified Entity if the Bond Bank is then in default or in violation or breach of any covenant or agreement under the Indenture or if such purchase would cause the Bond Bank to be in default, violation or breach of any covenant or agreement under the Indenture.

SECTION 5. Agreements by Qualified Entity.

5.1 Consent by Qualified Entity. The Qualified Entity consents and agrees to the assignment and pledge by the Bond Bank of Warrants, all payments on the Warrants, and all rights of the Bond Bank under this Agreement, to the Trustee under the provisions of the Indenture to secure the Notes, and thereafter to the Bank under the provisions of the Credit Facility Agreement.

5.2 Valid and Binding Obligations. The Qualified Entity shall issue all Warrants to be purchased by the Bond Bank in compliance with the statutes of the State so that such Warrants will be the valid, binding and enforceable obligations of the Qualified Entity for the payment of the sums set forth therein from the funds pledged to their payment.

5.3 Form of Warrants. The Qualified Entity shall issue Warrants which are to be purchased by the Bond Bank in a form which shall be in compliance with the statutes of the State and substantially in the form set forth in Attachment B attached hereto with appropriate modifications for the type of political subdivision represented by the Qualified Entity.

5.4 Prohibitions Against Certain Other Borrowing. Notwithstanding any other provision of this Agreement to the contrary, for so long as any Warrant which has been issued in anticipation of revenues of a fund remains outstanding, the Qualified Entity shall not, without the consent of the Bond Bank and the Bank, issue any warrant or comparable obligation in anticipation of the revenues budgeted for such fund for the then-current Fiscal Year.

5.5 Reports Relating to Cumulative Cash Flow Deficit. The Qualified Entity shall submit to the Bond Bank within fifteen (15) days after the end of each month during the Tax Period, beginning with April 1994, such information relating to the revenues, expenses, and funds of the Qualified Entity as shall be required to compute the Qualified Entity's Cumulative Cash Flow Deficit (within the meaning of Section 148(f)(4)(B) of the Code) with respect to each of the funds of the Qualified Entity for which Warrants have been issued. The Qualified Entity shall also submit (a) its computation for each month during the Tax Period of the Qualified Entity's Cumulative Cash Flow Deficit (within the meaning of Section 148(f)(4)(B) of the Code) with respect to each of the funds for which the Warrants have been issued, and (b) its determination of whether the Qualified Entity's Cumulative Cash Flow Deficit for any such fund at any time during the Tax Period has exceeded 90% of the proceeds of the Warrants for such fund. At such time as the Qualified Entity makes such affirmative determination set forth in clause (b) above, the Qualified Entity shall so certify to the Bond Bank, and after making such certification, no

further monthly information or computations with respect to such fund shall be required to be submitted hereunder.

5.6 Maintenance of Tax Exemption. The Qualified Entity hereby covenants that it will not take, or cause or permit itself or any party under its control to take, or fail to take, or cause or permit itself or any party under its control to fail to take, any action that would result in the loss of the exclusion from gross income for federal income tax purposes of interest on its Warrants pursuant to Section 103 of the Code. The Qualified Entity further covenants that it will not do any act or thing that would cause any Warrant to be a "private activity bond" within the meaning of Section 141 of the Code or an "arbitrage bond" within the meaning of Section 148 of the Code and the regulations applicable thereto.

5.7 Arbitrage Rebate. The Qualified Entity covenants and agrees to take all actions necessary and appropriate to comply with the arbitrage rebate requirements under Section 148 of the Code to the extent applicable to the Qualified Entity or the Warrants, and to advise the Bond Bank with respect to such compliance and the need therefore. In furtherance of the foregoing, the Qualified Entity shall keep records of the investments made and the earnings on those investments out of the proceeds of the Warrants, and shall be responsible for accounting for and making provision for the payment of any and all amounts that may be required to be paid to the United States of America from time to time pursuant to Section 148 of the Code.

All responsibility for and expenses of compliance with the rebate requirements of Section 148(f) of the Code with respect to the Warrants, including without limitation, costs of computation of any rebate amount and any required rebate payments to the United States of America, shall be borne and undertaken solely by the Qualified Entity.

5.8 Remedies of the Bond Bank. The Qualified Entity acknowledges and agrees that, in the event of the Qualified Entity's default on any of its obligations hereunder or under any Warrant, the Bond Bank (and the Bank under the provisions of the Credit Facility Agreement, to the extent that amounts are owed to the Bank under the Credit Facility Agreement) shall have any and all remedies available at law or in equity for the enforcement of such obligation, including without limitation and subject to the condition that the same shall not affect the validity of the Warrants, the remedies set forth in the Act. The Qualified Entity further covenants and agrees that, in the event that any default on the payment of principal of or interest on a Warrant is attributable to or arises from an action or omission by a third party, governmental official, or other entity in failing to pay over taxes to or collected by the Qualified Entity, thereby giving rise to a cause of action in law or at equity against such third party, official, or entity, the Qualified Entity will diligently prosecute such cause of action in its own name or, at the option of the Bond Bank (and the Bank under the provisions of the Credit Facility Agreement, if amounts are owed to the Bank under the Credit Facility Agreement), and to the extent permitted by law, assign to the Bond Bank (and the Bank under the provisions of the Credit Facility Agreement, if amounts are owed to the Bank under the Credit Facility Agreement), the right to pursue such cause of action in the name of the Qualified Entity.

5.9 Additional Costs Imposed on the Qualified Entity. The Qualified Entity acknowledges that the Bond Bank is authorized under the Act to collect from qualified entities certain fees and charges for its services and that qualified entities are empowered under the Act to contract for and to pay such fees and charges. The Qualified Entity agrees to pay to the Bond Bank an amount, if any, equal to all costs and expenses incurred by or on behalf of the Bond Bank from time to time, including, but not limited to, the costs and expenses associated with (a) failure to sell all or any portion of the Warrants to the Bond Bank in accordance with Section 3.1 hereof; (b) arbitrage rebate compliance; (c) failure or delay of the payment of principal of or interest on the Warrants when due; or (d) failure by the Qualified Entity to comply with any of the provisions of this Agreement; and any and all such amounts shall be treated as fees of the Bond Bank for its services pursuant to Indiana Code 5-1.5-8-3.

SECTION 6. Miscellaneous.

6.1 Supplemental Agreements. The Bond Bank and the Qualified Entity may enter into an agreement or agreements supplemental to this Agreement as shall not be inconsistent with the terms and provisions hereof.

6.2 Effect of Breach. Failure on the part of the Bond Bank in any instance or under any circumstance to observe or perform fully any obligation assumed by or imposed upon the Bond Bank by this Agreement or by law shall not make the Bond Bank liable in damages to the Qualified Entity or relieve the Qualified Entity from paying any Warrant or fully performing any other obligation required of it under this Agreement; provided, however, that the Qualified Entity may have and pursue any and all other remedies provided by law for compelling performance by the Bond Bank of such obligation assumed by or imposed upon the Bond Bank.

6.3 Execution of Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be executed by the Bond Bank and by the Qualified Entity, and all of which shall be regarded for all purposes as one original and shall constitute one and the same instrument.

6.4 Severability of Invalid Provisions. If any one or more of the covenants or agreements provided in this Agreement on the part of the Bond Bank or the Qualified Entity to be performed shall be deemed by a court of competent jurisdiction to be contrary to law, then such covenant or covenants or agreement or agreements shall be deemed severable from the remaining covenants and agreements and shall in no way affect the validity of the other provisions of this Agreement.

6.5 Notices. All notices, filings, and other communications shall be sent by first class mail, postage prepaid, addressed as follows:

To the Bond Bank:

Indiana Bond Bank
115 W. Washington Street, Suite 1175S
Indianapolis, Indiana 46204
Attention: Executive Director

To the Qualified Entity:

Allen County Public Library
900 Webster Street
Fort Wayne, Indiana 46802
Attention: Financial Officer

To the Bank:

NBD Bank, N.A.
One Indiana Square, Suite 464
Indianapolis, Indiana 46266

To the Trustee:

Bank One, Indianapolis, NA
Bank One Center/Tower
111 Monument Circle
Indianapolis, Indiana 46277
Attention: Corporate Trust Department

6.6 Expenses. Except to the extent that the Bond Bank has agreed and arranged to pay any or all of such costs, the Qualified Entity covenants and agrees to pay the costs and expenses of providing the necessary certificates, documents and opinions required to be delivered hereunder, and any and all costs, including attorneys' fees, incurred by the Bond Bank in connection with the enforcement of this Agreement in the event of a breach of or default under this Agreement by the Qualified Entity.

6.7 No Waiver. Any failure by either the Bond Bank or the Qualified Entity to exercise any right or to enforce any provision of this Agreement or of the Warrants, in the event of a breach or default by the other party, shall not be deemed to be a waiver, or to prevent or limit the subsequent exercise, of such right or the enforcement of such provision for the same or any other breach or default unless a written waiver of such right is signed by the party having such right or, in the case of a breach or default, the party to whom the duty is owed.

6.8 Applicable Law. This Agreement shall be construed in accordance with and governed by the applicable laws of the State of Indiana.

6.9 Term. This Agreement shall terminate at such time as the Qualified Entity has fully met and discharged all of its obligations hereunder.

6.10 Entire Agreement. This Agreement constitutes the entire agreement between the Bond Bank and the Qualified Entity with respect to the subject matter herein contained and supersedes any and all other negotiations, understandings or agreements between the parties, oral or written.

IN WITNESS WHEREOF, the Bond Bank and the Qualified Entity have caused this Agreement to be signed and attested by their respective duly authorized officers, all as of the day and year first above written.

INDIANA BOND BANK
("Bond Bank")

By: _____
Marjorie H. O'Laughlin, Chairman

Attest:

_____
Lisa B. Cottingham, Executive Director

ALLEN COUNTY PUBLIC LIBRARY
("Qualified Entity")

By: Charles E. Coleman
Charles E. Coleman, President
Board of Trustees

Attest:
By: Patricia E. Riley
Patricia E. Riley, Secretary
Board of Trustees

ATTACHMENT A
TO WARRANT PURCHASE AGREEMENT

SCHEDULE OF WARRANT MATURITIES AND INTEREST RATES

Fund	Principal Amount Interim Warrant	Principal Amount Maturing 6/30/94	Principal Amount Maturing 12/30/94
Operating Fund	$	$	$

Maturity Date	Interest Rate
Interim Warrants	_____%
June 30, 1994	_____%
December 30, 1994	_____%

The undersigned has reviewed the principal amounts and interest rates set forth in the schedule above and hereby acknowledges that the Qualified Entity will issue its Warrants in the respective principal amounts and at the respective interest rates set forth above.

ALLEN COUNTY PUBLIC LIBRARY

By:_____

Printed:_____

Title:_____

ATTACHMENT B
TO WARRANT PURCHASE AGREEMENT

[FORM OF WARRANT]

UNITED STATES OF AMERICA

STATE OF INDIANA COUNTY OF _____

Due Date: [June 30, 1994 or] $_____
December 30, 1994

_____
_____ COUNTY, INDIANA
TEMPORARY LOAN TAX ANTICIPATION WARRANT
(_____ FUND)

FOR VALUE RECEIVED, on or before [June 30, 1994, or December 30, 1994] (the "Due Date"), _____ of _____ County, Indiana (the "Borrower"), shall pay to the Indiana Bond Bank (the "Bond Bank") the amount of $_____ pursuant to that certain Warrant Purchase Agreement between the Bond Bank and the Borrower, dated as of December 1, 1993 (the "Agreement").

In addition, the Borrower on the Due Date hereof shall pay to the Bond Bank interest at the rate of _____% per annum, with such interest to be computed on the basis of a 360-day year comprised of twelve 30-day months. Under the Note Indenture dated as of January 1, 1994, Bank One, Indianapolis, NA, is serving as the Bond Bank's Trustee (the "Trustee"). In the event that the principal of and interest on this Warrant are not paid in full to the Bond Bank at the principal corporate trust office of the Trustee in immediately available funds on or before 12:00 noon (Indianapolis time) on the Due Date, the total amount due and owing on the Due Date (the unpaid principal and accrued interest to the Due Date) shall thereafter bear interest at the per annum rate equal to the Reinvestment Rate (as defined in the Agreement) until paid. In addition, the Borrower shall pay to the Bond Bank its allocable portion of all fees and expenses, including fees and expenses attributable to a request for payment under the Credit Facility Agreement (as defined in the Agreement), resulting from a failure by the Borrower to pay in full the principal of and interest on this Warrant on the Due Date.

All payments of principal and interest to be made by the Borrower to the Bond Bank shall be made by paying the amount due in funds that are available for immediate transfer or investment on or before 12:00 noon (Indianapolis time) on the payment date to the Trustee in Indianapolis, Indiana. This Warrant may not be prepaid prior to the Due Date without the express written consent of the Bond Bank.

This Warrant evidences a temporary loan to provide funds to meet current expenses of the _____ Fund and has been authorized by [an ordinance] [a resolution] passed and adopted by the _____ of _____, _____ County, Indiana, on _____, 1993, in accordance with Indiana Code, Title __, Article __, Chapter __, and all other acts amendatory thereof or supplemental thereto.

This Warrant is issued in anticipation of the tax levy which has been made for the _____ Fund in the year 1993, which tax levy is now in course of collection. There has been irrevocably appropriated and pledged to the payment in full of the principal of and interest on this Warrant a sufficient amount of the revenues to be derived from the _____ Fund tax levy; [provided, that the Borrower reserves the right to pay interest on this Warrant from funds available for that purpose from the Debt Service Fund of the Borrower.] [The principal amount of all Warrants maturing on the date hereof and payable from the _____ Fund does not exceed forty percent (40%) of the 1994 annual budget levy for the _____ Fund as estimated or certified by the Indiana State Board of Tax Commissioners.]

It is further hereby certified, recited, and declared that all acts, conditions, and things required by law precedent to the issuance and execution of this Warrant have been properly done, have happened, and have been performed in the manner required by the constitution and statutes of the State of Indiana relating thereto; that the _____ Fund tax levy [and the Debt Service Fund tax levy, respectively,] from which (together with other amounts in the _____ Fund [and the Debt Service Fund, respectively]) this Warrant is payable [is a] [are each] valid and legal [levy] [levies]; and that the Borrower will reserve a sufficient amount of the proceeds of the _____ Fund tax levy [and the Debt Service Fund tax levy, respectively,] currently in the course of collection for the timely payment of the principal of and interest on this Warrant in accordance with its terms.

IN WITNESS WHEREOF, _____, _____ County, Indiana, has caused this Warrant to be executed in its corporate name by the _____, and attested by _____, all as of the _____ day of January, 1994.

_____
_____ COUNTY, INDIANA

By:_____

Title:_____

ATTEST:

_____

Title:_____

FORM OF CERTIFICATE OF COUNSEL TO THE QUALIFIED ENTITY

(i) The Qualified Entity is a duly constituted political subdivision of the State of Indiana, validly existing under the constitution and statutes of the State of Indiana, and has the power and authority to carry out and consummate all transactions to issue the warrant(s).

(ii) All actions, resolutions, and ordinances adopted by the **[Name of Governing Body]** relating to the warrant(s), including without limitation, the resolution(s) or ordinance(s) authorizing the issuance of the warrant(s), and all related proceedings comply with all laws of the State of Indiana, including without limitation, the Indiana Open Door Law, and all ordinances, resolutions, by-laws, rules, and regulations of the Qualified Entity and the **[Name of Governing Body]**, and none of the proceedings had or actions taken with regard to the Warrants have been repealed, rescinded or revoked.

(iii) To the best of my knowledge, as of the date of this certificate, no notice has been received by the Qualified Entity and no litigation has been filed or threatened in any way affecting the corporate existence, legal capacity, or boundaries of the Qualified Entity, or the title of any of the officers of the Qualified Entity or the **[Name of Governing Body]**; relating to the resolution(s) or ordinance(s) authorizing the issuance of the warrant(s), the Warrant Purchase Agreement, the proceedings of the **[Name of Governing Body]** with respect to the warrant(s) or the Warrant Purchase Agreement, the authorization and issuance of the warrant(s), or the sale and delivery of the warrant(s) to the Indiana Bond Bank pursuant to the Warrant Purchase Agreement; or contesting the power or authority of the Qualified Entity with respect to the Warrants or the Warrant Purchase Agreement.

(iv) I have reviewed all certificates of any or all of the **[Names of Officers]** of the Qualified Entity executed and delivered in connection with the warrant(s), and nothing has come to my attention that would render the representations in any such certificate untrue, inaccurate or in any way misleading, and I hereby certify that the signatures contained in each thereof are the true, genuine and correct signatures of the persons who have executed them.

(v) The warrant(s) has been duly authorized, executed, and delivered by the Qualified Entity in accordance with the laws of the State of Indiana and constitutes a valid and binding obligation of the Qualified Entity enforceable in accordance with its terms, subject to bankruptcy laws, insolvency laws, and other laws affecting creditors' rights.

(vi) The Warrant Purchase Agreement has been duly authorized, executed, and delivered by the Qualified Entity and (assuming the due authorization, execution, and delivery by the Indiana Bond Bank) constitutes a valid and binding obligation of the Qualified Entity enforceable in accordance with its terms, subject to bankruptcy laws, insolvency laws, and other laws affecting creditors' rights.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

November 29, 1993)
)
A RESOLUTION TO TRANSFER APPROPRIATIONS) No. 1993-31
WITHIN THE OPERATING FUND)

WHEREAS, It has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget for the various functions of the Allen County Public Library, and

WHEREAS, It has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes for which appropriated, it is therefore

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana:

Section 1. That for the expenses of the public library the following sums of money are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same:

LIBRARY OPERATING FUND	AMOUNT APPROPRIATED
1401 Short-term Staff time Worked....	80,000.00
2205 Library Material Supplies.....	3,000.00
2209 Programming Supplies.....	10,000.00
2210 Printing Supplies.....	10,000.00
2211 Other Operating Supplies.....	30,000.00
2301 Maintenance Supplies.....	10,000.00
3101 Consulting Services.....	15,000.00
3102 Engineering & Architectural.....	19,000.00
3104 Program Presenters.....	10,000.00

3105 Temporary Help Services.....	20,000.00
3204 Recruiting.....	12,000.00
3503 Water & Sewer.....	1,000.00
3504 Trash Disposal.....	1,000.00
3602 HVAC Service.....	185,000.00
3603 Landscaping.....	19,000.00
3607 Other Equipment Service.....	9,000.00
3702 Equipment Rental.....	7,000.00
3901 Dues & Membership.....	1,000.00
3906 Computer Services.....	10,000.00
4401 Furniture & Equipment.....	10,000.00
4405 Television Equipment.....	10,000.00
4511 Conservation-Books.....	20,000.00
Total.....	$492,000.00

Section 2. That the following existing appropriations be reduced in the following amounts:

LIBRARY OPERATING FUND	AMOUNT REDUCED
1101 Salary Time Worked.....	120,000.00
1502 Unemployment Reimbursement.....	5,000.00
1504 Group Insurance.....	50,000.00
1505 Deductible Reimbursement.....	35,000.00
2203 Heating Oil.....	3,000.00
3302 Outside Vendor Printing.....	2,000.00
3401 Insurance.....	5,000.00
3501 Natural Gas.....	5,000.00
3502 Electricity.....	50,000.00

3606 Vehicle Service.....	10,000.00
3902 Interest on Temporary Loans.....	32,000.00
4403 Computer Equipment.....	175,000.00
Total.....	$492,000.00

Presented to the Allen County Public Library Board, read in full and adopted this 29th day of November 1993, by the following aye and nay vote.

Aye	Nay
Mary W. Foellinger	
Sam Rothman	
Paulina A. Salvador	
C. Shirley Anderson	
[illegible]	
Patricia E. Riley	

Dated: November 29, 1993

Public Employees Retirement Fund
Harrison Building, Suite 800
143 West Market Street
Indianapolis, Indiana 46204

Gentlemen:

This will acknowledge that Jennifer S. Vold, Social Security number 159-64-4854, occupied the position of Circulation Services desk attendant from September 13, 1993 to October 21, 1993. This will further acknowledge that this employer is willing to accept the liability for the above-referenced service. We understand that this liability will be utilitized by the actuaries of the Public Employees' Retirement Fund ("PERF") when calculating our PERF employer contribution rate in subsequent years, and we also understand that the acceptance of this liability could cause our PERF employer contribution rate to rise. If there are any questions, please contact Charlene P. Holly or Earl Reitenour at (219) 424-7241.

EMPLOYER NAME: Allen County Public Library

SIGNATURES OF THE GOVERNING BODY OF THE EMPLOYER:

Mary M. Koehlinger — Printed: Mary M. Koehlinger

Jack M. Carmean — Printed: Jack M. Carmean

Alan McMahan — Printed: Alan McMahan

C. Philip Andorfer — Printed: C. Philip Andorfer

Paulina A. Salvador — Printed: Paulina A. Salvador

Patricia E. Riley — Printed: Patricia E. Riley

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Approval of Claims December 10, 1993

The Board of Library Trustees of the Allen County Public Library approved claims in the amount of $316,001.77 on December 10, 1993. The director certified that the claims, summarized below and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief.

Wires			0.00
Payroll			
12/03/93	gross 200,174.96	net	143,512.92
12/03/93	Payroll taxes (electronic transfer)		58,724.47
Accounts Payable Check Batches:			
	(see "Check Report - Summary" for detail of total)		
Dated 12/03/93	#54239-54243		4,460.97
Dated 12/10/93	#54245-54419		109,303.41
Manual Checks(s)			0.00
Less VOIDS:			0.00
Accounts Payable Check Batches Subtotal:			$113,764.38
Grand Total		$	$316,001.77

Dr. Coleman, Mr. McMahan, Mrs. Koehlinger, and Mrs. Riley approved and signed the register of claims as presented by the director.

Patricia E. Riley
Secretary

AGENDA

Board of Library Trustees
ALLEN COUNTY PUBLIC LIBRARY
December 30, 1993
3:00 p.m. - Main Library

1. Roll call.

2. Adoption of the agenda.

3. Approval of minutes - regular meeting of November 28, 1993, and meeting for Approval of Claims, December 10, 1993.

4. Financial report for November, 1993.

5. Approval of Claims.

6. Report of director.

7. Committee reports.

   a. Nominating Committee.

   b. Other committee reports.

8. Personnel.

9. Resolution No. 1993-32, "Resolution to Request an Advance on Taxes Collected for Distribution to the Allen County Public Library.

10. Resolution No. 1993-33, "Resolution to Approve Technical Corrections to Authorized Staffing Table."

11. Report on support of Northeast Indiana Radio Reading Service (NEIRRS).

12. Approval of treasurer's bond.

13. Dates for meetings of Board of Finance.

14. Other business.

    a. Resolution No. 1993-34, "Resolution to Transfer Appropriations Within the Operating Fund."

    b. Resolution No. 1993-35, "Resolution to Publish Notice to Taxpayers of Proposed Additional Appropriations."

15. Adjournment.

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

Meeting of December 30, 1993, in Regular Session

The Board of Library Trustees of the Allen County Public Library met in regular session on Thursday, December 30, 1993, at 3:00 p.m. at Main Library. Those present were Dr. Coleman presiding, Mr. Andorfer, Mr. Carmean, Mrs. Koehlinger, Mrs. Riley, Mr. McMahan, Ms. Salvador.

On motion of Mrs. Riley, the agenda was adopted as presented.

APPROVAL OF MINUTES

On motion of Mr. Carmean the minutes of the regular meeting of November 28, 1993, and the approval of claims of December 10, 1993, were approved.

FINANCIAL REPORT

On motion of Mr. McMahan, the financial report for November, 1993, was approved. A copy of this report is appended to and made a part of these minutes.

APPROVAL OF CLAIMS

Mr. Krull certified that the claims summarized below, and more particularly described in the register of claims filed in the office of the treasurer, were true and correct and supported by appropriate documentation to the best of his knowledge and belief. Then on motion of Mr. Andorfer, the claims were approved for payment.

Wires (12/31/93) payoff warrants			$1,741,034.94
Payroll			
	12/17/93 gross 201,412.72	net	144,304.98
	12/17/93 Payroll taxes (elec. transfer)		59,046.38
	12/31/93 gross 203,037.16	net	144,956.74
	12/31/93 Payroll taxes (elec. transfer)		59,158.96
Accounts Payable Check Batches			
	(See "Check Report - Summary" for detail of total)		
Dated 12/17/93	#54421-54435		24,892.59
Dated 12/31/93	#54437-54475		737,916.15
Dated 12/31/93	#54477-54779		727.37
Manual Checks	#3007(12/23/93)&3008,3009(1/1/94)		619,021.11
Less VOIDS:	#49198,50264,54459,54666		(597.67)

Accounts Payable Check Batches Subtotal:	$1,381,959.55
Grand Total	$3,530,461.55

REPORT OF DIRECTOR

Mr. Krull called on Mr. Fortriede to present a report on library service statistics for the month of November and for the year to date.

Lupke Rice Clancy has notified us that our property, casualty, and liability rates will see a modest increase in 1994. Lupke Rice has locked us in for five years with our current carrier, which will help to stabilize our costs for that period.

The board's Long Range Planning Committee met on December 17 to review progress on implementation of the strategic plan. A copy of the progress report was subsequently mailed to all board members. The staff Long Range Planning Committee will meet on January 6 to revise the implementation schedule, set the agenda for 1994, and consider additional goals.

Dick Seagly, the library's bibliographer, will retire December 31 after 25 years of service to the library. He has served as a reference librarian, as head of Readers' Services Department, and since 1983 as bibliographer. His knowledge, wisdom, humor, and common sense will be greatly missed by everyone.

REPORT OF NOMINATING COMMITTEE

Mr. Carmean, chairman, reported the following slate of nominees for board offices for 1994: President, Mrs. Koehlinger; Vice President, Mrs. Riley; secretary, Mr. Carmean; Treasurer, Earl A. Reitenour, library financial manager. Mr. Carmean moved "that nominations be closed and that the secretary be instructed to cast a unanimous ballot for those nominated." The motion carried.

REPORT OF FINANCE, GIFTS AND INSURANCE COMMITTEE

Mr. Andorfer, chairman, reported that the library has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association. The certificate is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment be a government and its management. Only a handful of public libraries in the country have attained the certificate. Mr. Andorfer commended Mr. Reitenour, who was primarily responsible for the award, for his fine efforts.

PERSONNEL

On motion of Mr. McMahan the following personnel actions were approved:

Appointments

			'93 bi-weekly
Cesselly Churchill	Branch Assistant Hessen Cassel	#141 Grade 4	$ 552.80
Susan Morton	Librarian II Young Adult Services	#404 Grade 7	$ 960.80
Beth Marrs	Supervisor House Keeping Services	#472 Grade M3	$ 637.60

			'94 bi-weekly
Pauline Chapman	Planned Giving Officer Young Adult Services	#262 Grade 7	$1230.77

REQUEST FOR AN ADVANCE ON TAXES

Mr. McMahan moved the adoption of Resolution No. 1993-32, "Resolution to Request an Advance on Taxes Collected for Distribution to the Allen County Public Library. The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO APPROVE TECHNICAL CORRECTIONS TO AUTHORIZED STAFFING TABLE.

Mr. Carmean moved the adoption of Resolution No. 1993-33, "Resolution to Approve Technical Corrections to Authorized Staffing Table." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

REPORT ON SUPPORT OF NORTHEAST INDIANA RADIO READING SERVICE

The library has supported the Northeast Indiana Radio Reading Service (NEIRRS) for many years by providing the organization with space and heat in the Little Turtle branch library. Since 1992 the library has also provided telephone, electricity, and photocopying services. The total cost of these services in 1992 was $1,970.06, and in 1993 it was $2,592.39. When the board authorized the payment of these expenses at the beginning of 1992, the library administration was directed to present a report annually on the cost of providing such support.

Mr. McMahan moved "that the library continue to provide telephone, electricity, and photocopying services to NEIRRS in 1994, subject to a review of the organization's finances and operations to be completed in

the first quarter of 1994, and that such review be conducted by the board's committee on Finance, Gifts, and Insurance and reported to the full board." The motion carried.

APPROVAL OF TREASURER'S BOND

Mrs. Koehlinger moved "that the bond for the library's treasurer, Earl A. Reitenour, be approved in the amount of $200,000, with the premium payable by the library." The motion carried.

DATES FOR MEETINGS OF BOARD OF FINANCE

The law requires designation of official depositories was changed in 1993 to require these depositories to be designated in even-numbered years instead of odd-numbered years. This means that we will designate depositories in 1994 even though we designated depositories in 1993. The board determined to convene as a Board of Finance following the regular board meeting in January.

RESOLUTION TO TRANSFER APPROPRIATIONS WITHIN THE OPERATING FUND

Mr. Carmean moved the adoption of Resolution No. 1993-34, "Resolution to Transfer Appropriations Within the Operating Fund." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

RESOLUTION TO PUBLISH NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS.

Mrs. Koehlinger moved the adoption of Resolution No. 1993-35, "Resolution to Publish Notice to Taxpayers of Proposed Additional Appropriations." The motion carried and the resolution so adopted is appended to and made a part of these minutes.

ADJOURNMENT

There being no further business to come before the board, the meeting adjourned at 4:50 p.m.

Mary Koehlinger
President

Secretary

MODIFIED ACCRUAL
UNAUDITED
Nov 1993
COMR9311

A

13-Dec-93

ALLEN COUNTY PUBLIC LIBRARY
--COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED November 30, 1993

	GOVERNMENTAL FUND TYPES					FIDUCIARY	TOTALS (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE GIFT	SPECIAL REVENUE LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	YEAR-TO-DATE NOV 30, 1993	YEAR-TO-DATE NOV 30, 1992
REVENUES:								
AUTO EXCISE TAX	997,533			97,497			1,095,030	1,206,489
REAL PROPERTY TAX LEVY	5,610,632			548,494			6,159,126	6,123,359
INTANGIBLES TAX & COIT	1,028,192			76,610			1,104,802	725,938
USER FEES	349,683						349,683	357,520
INTERGOVERNMENTAL REVENUE	157,186		30,210				187,396	231,966
PARKING FEES	119,859						119,859	112,957
GIFTS & DONATIONS	8,778	4,765					13,544	44,511
INTEREST	60,153						60,153	81,067
OTHER REVENUES & PROCEEDS	47,352			0		1,868	49,219	62,749
TOTAL REVENUES	8,379,368	4,765	30,210	722,601	0	1,868	9,138,812	8,946,556
EXPENDITURES--CURRENT:								
COMPENSATION & BENEFITS	5,792,300	0	0				5,792,300	5,508,845
SUPPLIES	334,816	30	0				334,846	283,631
PROFESSIONAL SERVICES	98,619	1,250	0				99,869	72,632
COMMUNICATION & TRANSPORTATION	264,339	0	0				264,339	243,554
INSURANCE	107,024						107,024	101,087
UTILITY SERVICES	509,840						509,840	503,591
REPAIRS & MAINTENANCE	561,564						561,564	428,949
LEASING & MISCELLANEOUS SERVICES	161,910	104	0			1,673	163,687	164,391
EXPENDITURES--CAPITAL OUTLAY:								
GENERAL FIXED ASSETS	314,372	1,393	0				315,765	538,196
LIBRARY MATERIALS	1,727,799	1,405	30,210				1,759,414	1,690,684
EXPENDITURES--DEBT SERVICE:								
CAPITAL LEASE PAYMENTS				726,228			726,228	722,140
PRINCIPAL RETIREMENT--BONDS				325,000			325,000	125,000
INTEREST CHARGES--BONDS				175,163			175,163	187,178
TOTAL EXPENDITURES	9,872,584	4,182	30,210	1,226,390	0	1,673	11,135,039	10,569,878
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,493,215)	583	0	(503,789)	0	194	(1,996,227)	(1,623,322)
OTHER FINANCING SOURCES (USES):								
PROCEEDS OF DEBT ISSUES							0	0
OPERATING TRANSFERS IN	0			0	0	0	0	0
OPERATING TRANSFERS OUT	0			0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES):	0	0	0	0	0	0	0	0
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER USES	(1,493,215)	583	0	(503,789)	0	194	(1,996,227)	(1,623,322)
FUND BALANCES-JANUARY 1,	1,434,708	8,054	0	751,241	35,190	838	2,230,031	1,703,912
FUND BALANCE ADJUSTMENTS FROM JAN 1	0	0	0	0	0	0	0	0
FUND BALANCES-November 30 1993	(58,507)	8,637	0	247,452	35,190	1,033	233,805	80,590

November 1993 - UNAUDITED
COMB1193

13-Dec-93

ALLEN COUNTY PUBLIC LIBRARY
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
At November 30, 1993

Note:Adv. Refunding NOT reflected

	GOVERNMENTAL FUND TYPES					FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS: (MEMO ONLY)	
	GENERAL	SPEC REV GIFT	SPEC REV LSCA	DEBT SERVICE	CAP PROJ LIRF	TRUST & AGENCY	GENERAL FIX ASSETS	GENERAL L.T.DEBT	Nov 30 1993	Nov 30 1992
ASSETS										
CASH ON DEPOSIT.....	1,297,939	2,637	Ø	197,453	190	1,033			1,499,251	1,229,746
CASH ON HAND.....	2,738								2,738	2,484
CASH WITH FISCAL AGENT.....				Ø					Ø	220
INVESTMENTS AT COST.....	636,854	6,000		50,000	35,000	259,184			987,038	1,470,890
TAXES DUE FROM COUNTY GOVERNMENT									Ø	Ø
ACCRUED INTEREST.....	2,267								2,267	Ø
DUE FROM OTHER GOVERNMENTS.....	Ø								Ø	Ø
DUE FROM OTHER FUNDS.....									Ø	Ø
ACCOUNTS RECEIVABLE.....	8,500								8,500	8,500
FIXED ASSETS:									Ø	Ø
LAND.....							1,664,769		1,664,769	1,664,769
BUILDINGS & OTHER IMPROVEMENTS							14,617,805		14,617,805	14,613,804
FURNITURE AND EQUIPMENT.....							7,854,810		7,854,810	7,834,120
AVAILABLE IN DEBT SERVICE FUND..								247,453	247,453	397,864
AMT TO BE PROVIDED--RET ØF DEBT.								9,487,547	9,487,547	9,847,136
AMT TO BE PROVIDED--VAC PAY LIAB								240,651	240,651	248,650
AMT AVAILABLE IN CAP PROJ FUND..								Ø	Ø	Ø
TOTAL ASSETS	1,948,297	8,637	Ø	247,453	35,190	260,217	24,137,384	9,975,651	36,612,829	37,318,183
LIABILITIES & FUND EQUITY										
LIABILITIES:										
ACCOUNTS PAYABLE.....	Ø		Ø					Ø	Ø	5
TEMPORARY LOANS/FINANCING.....	1,683,315								1,683,315	2,200,000
ACCRUED WAGES & BENEFITS.....	295,059							240,651	535,710	526,050
UNREMITTED WITHHOLDINGS.....	28,364								28,364	27,680
DEFERRED COMP PAYABLE.....						259,184			259,184	125,000
DUE TO OTHER FUNDS(& PLAC).....	67								67	Ø
CAPITAL LEASES PAYABLE.....								7,645,000	7,645,000	7,830,000
MATURED BONDS PAYABLE.....									Ø	Ø
MATURED INTEREST PAYABLE.....				Ø					Ø	220
G O BONDS & CAP LEASES PAYABLE..								2,090,000	2,090,000	2,415,000
TOTAL LIABILITIES	2,006,805	Ø	Ø	Ø	Ø	259,184	Ø	9,975,651	12,241,640	13,123,955
FUND EQUITY:										
INVESTMENT IN FIXED ASSETS.....							24,137,384		24,137,384	24,112,693
FUND BALANCES:									Ø	
RESERVED FOR ENCUMBRANCES..	943,984	2,420							946,404	619,432
RESERVED - ARBITRAGE REBATE.									Ø	Ø
RESTRICTED-SPECIAL REVENUE..		6,217	Ø						6,217	8,104
DESIGNATED FOR DEBT SERVICE.				247,453					247,453	397,864
UNRESERVED.....	(1,002,491)		Ø		35,190	1,033			(966,269)	(943,866)
TOTAL FUND EQUITY	(58,507)	8,637	Ø	247,453	35,190	1,033	24,137,384	Ø	24,371,189	24,194,227
TOTAL LIABILITIES & FUND EQUITY	1,948,297	8,637	Ø	247,453	35,190	260,217	24,137,384	9,975,651	36,612,829	37,318,182

Nov 93 unaudited
ER-11FEV193

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED November 30, 1993

07-Dec-93
03:34 PM

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 11/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE (OVER)/UNDER for REVENUE	BUDGET BASIS PERCENT REMAINING
	REVENUES:														
5101	AUTO EXCISE TAX	1,086,318	1,086,318		1086318	997,533.14		0.00		997,533.14	8.17%			88,784.86	8.17%
5102	REAL PROPERTY TAX LEVY	8,696,782	8,696,782		8696782	5,610,632.37		0.00		5,610,632.37	35.49%			3,086,149.63	35.49%
5103	INTANGIBLES TAX	91,372	91,372		91372	47,321.85		0.00		47,321.85	48.21%			44,050.15	48.21%
5104	COUNTY INCOME TAX	1,000,000	1,000,000		1000000	980,869.99		0.00		980,869.99	1.91%			19,130.01	1.91%
	TOTAL LOCAL TAX REVENUES	10,874,472	10,874,472	0.00	10874472	7,636,357.35		0.00	0.00	7,636,357.35	29.78%			3,238,114.65	29.78%
5201	PHOTOCOPYING FEES	150,000	150,000		150000	157,899.19				157,899.19	-5.27%			(7,899.19)	-5.27%
5202	EXTENDED USE FEES	200,000	200,000		200000	191,181.38		0.00	0.00	191,181.38	4.41%			8,818.62	4.41%
5203	FAX FEES	0	0		0	602.34				602.34	ERR			(602.34)	ERR
	TOTAL USER FEES	350,000	350,000	0.00	350000	349,682.91		0.00	0.00	349,682.91	0.09%			317.09	0.09%
5301	FEDERAL OPERATING GRANTS	0	0		0	33,167.00				33,167.00				(33,167.00)	
5302	STATE OPERATING GRANTS	46,653	46,653		46653	57,180.55				57,180.55	-22.57%			(10,527.55)	-22.57%
5303	CITY OPERATING GRANTS	0	0		0	112,298.10		46,126.00	0.00	66,172.10				(66,172.10)	
5304	COUNTY OPERATING GRANTS	0	0		0	666.66				666.66				(666.66)	
	TOTAL GRANTS	46,653	46,653	0.00	46653	203,312.31		46,126.00	0.00	157,186.31	-236.93%			(110,533.31)	-236.93%
5401	PARKING REVENUES-239 W WAYNE	0	0		0	55,677.82				55,677.82				(55,677.82)	
5402	PARKING REVENUES-900 S HARRISON	0	0		0	59,156.24				59,156.24				(59,156.24)	
5403	PARKING REVENUES-236 W WASHINGTON	0	0		0	3,924.83				3,924.83				(3,924.83)	
5404	OTHER PARKING REVENUES	102,000	102,000		102000	1,100.00		8,500.00	8,500.00	1,100.00				100,900.00	
	TOTAL PARKING REVENUES	102,000	102,000	0.00	102000	119,858.89		8,500.00	8,500.00	119,858.89	-17.51%			(17,858.89)	-17.51%
5501	SERVICE CENTER RENT	0	0		0	0.00				0.00					
5502	OTHER RENTAL INCOME	0	0		0	100.00				100.00				(100.00)	
5601	GIFTS, DONATIONS, GRANTS	0	0		0	8,778.31				8,778.31				(8,778.31)	
5602	LINCOLN LIFE B.A.S.E.	0	0		0	0.00				0.00				0.00	
5650	INTEREST	50,000	50,000		50000	57,865.75		0.00	2,267.10	60,152.85	-20.31%			(10,152.85)	-20.31%
5701	ACPL PUBLICATIONS	0	0		0	183.00				183.00	ERR			(183.00)	ERR
5702	RESEARCH SERVICES	9,000	9,000		9000	5,734.83				5,734.83	36.28%			3,265.17	36.28%
5703	LOST/DAMAGED LIBRARY MATERIALS	12,000	12,000		12000	12,797.57		0.00	0.00	12,797.57	-6.65%			(797.57)	-6.65%
5704	REFUNDS/DISCOUNTS EARNED	0	0		0	3,689.59				3,689.59	ERR			(3,689.59)	ERR
5705	INSURANCE CLAIM PAYMENTS	0	0		0	335.00				335.00				(335.00)	
5706	OTHER REVENUES	0	0		0	24,511.55				24,511.55				(24,511.55)	
	TOTAL MISCELLANEOUS REVENUES	21,000	21,000	0.00	21000	47,251.54		0.00	0.00	47,251.54	-125.01%			(26,251.54)	-125.01%
	TOTAL REVENUES	11,444,125	11,444,125	0.00	11444125	8,423,227.06	26.40%	54,626.00	10,767.10	8,379,368.16	26.78%			3,064,756.84	26.78%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED November 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 11/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
	EXPENDITURES:														
	** PERSONAL SERVICES **														
1101	SALARIED TIME WORKED	4,220,000	4,100,000		4100000	3,018,699.81		52,259.90	184,732.93	3,151,172.84			3,151,172.84	948,827.16	
1102	SALARIED OVERTIME	0	0		0	12,311.86				12,311.86			12,311.86	(12,311.86)	
1103	SALARIED VACATION	0	0		0	259,337.62				259,337.62			259,337.62	(259,337.62)	
1104	SALARIED SICK PAY	0	0		0	87,648.36				87,648.36			87,648.36	(87,648.36)	
1105	SALARIED DISABILITY PAY	0	0		0	9,576.61				9,576.61			9,576.61	(9,576.61)	
1106	SALARIED HOLIDAY	0	0		0	60,728.61				60,728.61			60,728.61	(60,728.61)	
1107	SALARIED JURY DUTY	0	0		0	423.03				423.03			423.03	(423.03)	
1108	SALARIED DEATH-IN-FAMILY	0	0		0	5,673.62				5,673.62			5,673.62	(5,673.62)	
1109	SALARIED TRAVEL/MEETINGS	0	0		0	60,378.39				60,378.39			60,378.39	(60,378.39)	
1110	SALARIED PREMIUM TIME	0	0		0	16,781.20				16,781.20			16,781.20	(16,781.20)	
1111	SALARIED TAXABLE FRINGE BENEFITS	0	0		0	0.00				0.00			0.00	0.00	
1112	SALARIED RELOCATION	0	0		0	8,248.77				8,248.77			8,248.77	(8,248.77)	
	TOTAL SALARIES	4,220,000	4,100,000	0.00	4100000	3,539,807.88	13.66%	52,259.90	184,732.93	3,672,280.91	10.43%	0.00	3,672,280.91	427,719.09	10.43%
1201	HOURLY TIME WORKED	1,205,000	1,205,000		1205000	955,570.90		16,648.20	58,336.71	997,259.41			997,259.41	207,740.59	
1202	HOURLY OVERTIME	80,000	80,000		80000	4,704.95				4,704.95			4,704.95	75,295.05	
1203	HOURLY VACATION	0	0		0	47,541.13				47,541.13			47,541.13	(47,541.13)	
1204	HOURLY SICK PAY	0	0		0	3,071.76				3,071.76			3,071.76	(3,071.76)	
1205	HOURLY DISABILITY PAY	0	0		0	12,357.21				12,357.21			12,357.21	(12,357.21)	
1206	HOURLY HOLIDAY	0	0		0	16,893.18				16,893.18			16,893.18	(16,893.18)	
1207	HOURLY JURY DUTY	0	0		0	217.30				217.30			217.30	(217.30)	
1208	HOURLY DEATH-IN-FAMILY	0	0		0	1,403.20				1,403.20			1,403.20	(1,403.20)	
1209	HOURLY TRAVEL/MEETINGS	0	0		0	9,867.76				9,867.76			9,867.76	(9,867.76)	
	TOTAL HOURLY WAGES	1,285,000	1,285,000	0.00	1285000	1,051,627.39	18.16%	16,648.20	58,336.71	1,093,315.90	14.92%	0.00	1,093,315.90	191,684.10	14.92%
1301	SUMMER EMPLOYEES- TIME WORKED	65,000	65,000		65000	63,907.56	1.68%			63,907.56	1.68%		63,907.56	1,092.44	1.68%
1302	SUMMER EMPLOYEES-OVERTIME	0	0		0	8.26				8.26			8.26	(8.26)	
1401	SHORT-TERM STAFF TIME WORKED	11,000	91,000		91000	80,333.06	11.72%			80,333.06	11.72%		80,333.06	10,666.94	11.72%
1402	SHORT-TERM STAFF OVERTIME	0	0		0	0.00				0.00			0.00	0.00	
	TOTAL SUMMER & SHORT-TERM STAFF	76,000	156,000	0.00	156000	144,248.88	7.53%	0.00	0.00	144,248.88	7.53%	0.00	144,248.88	11,751.12	7.53%
	TOTAL COMPENSATION	5,581,000	5,541,000	0.00	5541000	4,735,684.15	14.53%	68,908.10	243,069.64	4,909,845.69	11.39%	0.00	4,909,845.69	631,154.31	11.39%
1501	EMPLOYER FICA	413,100	413,100		413100	353,781.66	14.36%	5,271.41	18,594.83	367,105.08	11.13%		367,105.08	45,994.92	11.13%
1502	UNEMPLOYMENT REIMBURSEMENT	10,000	5,000		5000	737.00	85.26%	402.00	0.00	335.00	93.30%		335.00	4,665.00	93.30%
1503	EMPLOYER PERF	230,000	230,000		230000	214,614.59	6.69%	55,669.93	33,374.17	192,338.83	16.37%		192,338.83	37,661.17	16.37%
1504	GROUP INSURANCE	400,000	350,000		350000	316,414.56	9.60%	0.00	0.00	316,414.56	9.60%		316,414.56	33,585.44	9.60%
1505	DEDUCTIBLE REIMBURSEMENT	50,000	15,000		15000	6,951.99	53.65%	690.99	0.00	6,261.00	58.26%		6,261.00	8,739.00	58.26%
	TOTAL EMPLOYEE BENEFITS	1,103,100	1,013,100	0.00	1013100	892,499.80	11.90%	62,034.33	51,989.00	882,454.47	12.90%	0.00	882,454.47	130,645.53	12.90%
	TOTAL PERSONAL SERVICES	6,684,100	6,554,100	0.00	6554100	5,628,183.95	14.13%	130,942.43	295,058.64	5,792,300.16	11.62%	0.00	5,792,300.16	761,799.84	11.62%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED November 30, 1993

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL @ 11/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	SPEND. AUTHORI ENCUMBERED	UNENCUMBERED BALANCE	PERCENT REMAINING
** SUPPLIES **															
2101	OFFICE SUPPLIES	40,000	40,000	0.00	40000	25,336.93	36.66%	13.88	0.00	25,323.05	36.69%	4,460.23	29,783.28	10,216.72	25.54%
	TOTAL OFFICE SUPPLIES	40,000	40,000	0.00	40000	25,336.93	36.66%	13.88	0.00	25,323.05	36.69%	4,460.23	29,783.28	10,216.72	25.54%
2201	CLEANING SUPPLIES	27,000	27,000	0.00	27000	25,718.06	4.75%	88.40	0.00	25,629.66	5.00%	1,375.15	27,004.81	(4.81)	-0.02%
2202	VEHICLE FUEL	9,000	9,000	0.00	9000	7,309.58	18.78%	661.54	0.00	6,648.04	26.13%	0.00	6,648.04	2,351.96	26.13%
2203	HEATING OIL	3,500	500	0.00	500	0.00	100.00%	0.00	0.00	0.00	100.00%	0.00	0.00	500.00	100.00%
2204	COPIER SUPPLIES	35,000	35,000	620.00	35620	30,598.42	14.10%	0.00	0.00	30,598.42	14.10%	0.00	30,598.42	5,021.59	14.10%
2205	LIBRARY MATERIALS SUPPLIES	45,000	48,000	287.88	48287.88	47,403.17	1.83%	3,626.93	0.00	43,776.24	9.34%	3,544.98	47,321.22	966.66	2.00%
2206	MATERIALS ACCESS SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	ERR
2207	CRAFT SUPPLIES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
2208	OTHER OPERATING SUPPLIES	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	ERR
2209	PROGRAMMING SUPPLIES	23,000	33,000	0.00	33000	31,894.94	3.35%	0.00	0.00	31,894.94	3.35%	175.27	32,070.21	929.79	2.82%
2210	PRINTING SUPPLIES	29,000	39,000	458.99	39458.99	37,863.31	4.04%	2,010.59	0.00	35,852.72	9.14%	2,141.92	37,994.64	1,464.35	3.71%
2211	OTHER OPERATING SUPP N.E.C.	75,000	105,000	11,565.45	116565.4	101,180.04	13.20%	1,653.65	0.00	99,526.39	14.62%	8,980.85	108,507.24	8,058.21	6.91%
	TOTAL OPERATING SUPPLIES	246,500	296,500	12,932.32	309432.3	281,967.52	8.88%	8,041.11	0.00	273,926.41	11.47%	16,218.17	290,144.58	19,287.74	6.23%
2301	MAINTENANCE SUPPLIES	24,000	34,000	47.40	34047.4	32,568.90	4.34%	2,423.77	0.00	30,145.13	11.46%	1,051.16	31,196.29	2,851.11	8.37%
2302	REPAIR PARTS	7,000	7,000	300.00	7300	5,649.41	22.61%	227.61	0.00	5,421.80	25.73%	38.00	5,459.80	1,840.20	25.21%
	TOTAL MAINTENANCE SUPPLIES	31,000	41,000	347.40	41347.4	38,218.31	7.57%	2,651.38	0.00	35,566.93	13.98%	1,089.16	36,656.07	4,691.31	11.35%
	TOTAL SUPPLIES	317,500	377,500	13,279.72	390779.7	345,522.76	11.58%	10,706.37	0.00	334,816.39	14.32%	21,767.56	356,583.95	34,195.77	8.75%

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 11/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
**	OTHER SERVICES AND CHARGES **														
3101	CONSULTING	10,000	25,000	0.00	25000	23,206.31	7.17%	0.00	0.00	23,206.31	7.17%	600.00	23,806.31	1,193.69	4.77%
3102	ENGINEERING & ARCHITECTURAL	2,000	21,000		21000	16,210.00	22.81%	900.00	0.00	15,310.00	27.10%	4,113.50	19,423.50	1,576.50	7.51%
3103	LEGAL SERVICES	3,000	3,000		3000	2,084.20	30.53%	20.00	0.00	2,064.20	31.19%	0.00	2,064.20	935.90	31.19%
3104	PROGRAM PRESENTERS	5,000	15,000	0.00	15000	14,464.19	3.57%	0.00	0.00	14,464.19	3.57%	50.00	14,514.19	485.81	3.24%
3105	TEMPORARY HELP SERVICES	15,000	35,000		35000	31,547.78	9.86%	338.25	0.00	31,209.53	10.83%	0.00	31,209.53	3,790.47	10.83%
3106	OTHER PROFESSIONAL SERVICES	19,000	19,000	150.00	19150	13,530.07	29.35%	1,165.00	0.00	12,365.07	35.43%	279.00	12,644.07	6,505.93	33.97%
	TOTAL PROFESSIONAL SERVICES	54,000	118,000	150.00	118150	101,042.55	14.48%	2,423.25	0.00	98,619.30	16.53%	5,042.50	103,661.80	14,488.20	12.26%
3201	TELEPHONE SERVICE	115,000	115,000		115000	103,876.62	9.67%	3,000.00	0.00	100,876.62	12.28%	0.00	100,876.62	14,123.38	12.28%
3202	POSTAGE & SHIPPING	110,000	110,000	0.00	110000	97,058.97	11.76%	653.09	0.00	96,415.90	12.35%	0.00	96,415.90	13,584.10	12.35%
3203	TRAVEL & MEETINGS	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	ERR
3204	RECRUITING	5,000	17,000		17000	15,700.49	7.64%	0.00	0.00	15,700.49	7.64%	0.00	15,700.49	1,299.51	7.64%
3205	TRAINING & DEVELOPMENT	15,000	15,000		15000	8,209.12		0.00	0.00	8,209.12		0.00	8,209.12	6,790.88	45.27%
3206	TRAVEL AND TRAINING	45,000	45,000	0.00	45000	40,939.58	9.02%	39.20	0.00	40,900.38	9.11%	0.00	40,900.38	4,099.62	9.11%
	COMMUNICATION & TRANSPORTATION	290,000	302,000	0.00	302000	265,794.80	11.79%	3,692.29	0.00	262,102.51	13.21%	0.00	262,102.51	39,897.49	13.21%
3301	PUBLICATION OF LEGAL NOTICES	1,000	1,000		1000	148.50	85.15%	0.00	0.00	148.50	85.15%	0.00	148.50	851.50	85.15%
3302	OUTSIDE VENDOR PRINTING	4,500	2,500	0.00	2500	2,087.80	16.49%	0.00	0.00	2,087.80	16.49%	0.00	2,087.80	412.20	16.49%
	TOTAL PUBLICATION & PRINTING	5,500	3,500	0.00	3500	2,236.30	36.11%	0.00	0.00	2,236.30	36.11%	0.00	2,236.30	1,263.70	36.11%
3401	INSURANCE	115,000	110,000		110000	107,024.00	2.71%	0.00	0.00	107,024.00	2.71%	0.00	107,024.00	2,976.00	2.71%
	TOTAL INSURANCE	115,000	110,000	0.00	110000	107,024.00	2.71%	0.00	0.00	107,024.00	2.71%	0.00	107,024.00	2,976.00	2.71%
3501	NATURAL GAS	173,000	168,000		168000	130,566.38	22.28%	1,594.95	0.00	128,971.43	23.23%	0.00	128,971.43	39,028.57	23.23%
3502	ELECTRICITY	470,000	420,000		420000	357,407.51	14.90%	6,604.10	0.00	350,803.41	16.48%	0.00	350,803.41	69,196.59	16.48%
3503	WATER & SEWER	21,000	22,000		22000	19,812.79	9.94%	1,023.15	0.00	18,789.84	14.59%	0.00	18,789.84	3,210.16	14.59%
3504	TRASH DISPOSAL	13,000	14,000	0.00	14000	11,275.00	19.46%	0.00	0.00	11,275.00	19.46%	989.00	12,264.00	1,736.00	12.40%
	TOTAL UTILITY SERVICES	677,000	624,000	0.00	624000	519,061.68	16.82%	9,222.20	0.00	509,839.68	18.29%	989.00	510,828.68	113,171.32	18.14%
3601	BUILDING REPAIR & MAINTENANCE	70,000	70,000	7,142.05	77142.05	42,685.49	44.67%	415.43	0.00	42,270.06	45.20%	2,593.50	44,863.56	32,278.49	41.84%
3602	HVAC SERVICE	30,000	386,790	0.00	386790	225,980.98	41.58%	1,489.37	0.00	224,491.61	41.96%	160,114.34	384,605.95	2,184.05	0.56%
3603	LANDSCAPING SERVICES	24,000	43,000	0.00	43000	39,490.72	8.16%	448.00	0.00	39,042.72	9.20%	565.00	39,607.72	3,392.28	7.89%
3604	COMPUTER MAINTENANCE	170,000	170,000	155.00	170155	133,794.37	21.37%	680.00	0.00	133,114.37	21.77%	19,965.94	153,080.31	17,074.69	10.03%
3605	COPIER SERVICE	45,000	45,000	326.30	45326.3	42,169.04	6.97%	2,932.64	0.00	39,236.40	13.44%	7,641.26	46,877.66	(1,551.36)	-3.42%
3606	VEHICLE SERVICE	17,000	7,000	0.00	7000	5,322.70	23.96%	225.23	0.00	5,097.47	27.18%	0.00	5,097.47	1,902.53	27.18%
3607	OTHER EQUIPMENT SERVICE	84,000	93,000	1,481.00	94481	80,047.67	15.27%	1,738.01	0.00	78,311.66	17.11%	6,788.83	85,100.49	9,380.51	9.93%
	TOTAL REPAIRS & MAINTENANCE	440,000	814,790	9,104.35	823894.3	569,492.97	30.88%	7,928.68	0.00	561,564.29	31.84%	197,668.87	759,233.16	64,661.19	7.85%
3701	REAL ESTATE RENTAL/LEASING	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3702	EQUIPMENT RENTAL/LEASING	58,000	65,000	0.00	65000	56,176.38	13.57%	2,662.17	0.00	53,514.21	17.67%	8,434.43	61,948.64	3,051.36	4.69%
	LEASING & RENTALS	58,000	65,000	0.00	65000	56,176.38	13.57%	2,662.17	0.00	53,514.21	17.67%	8,434.43	61,948.64	3,051.36	4.69%

ALLEN COUNTY PUBLIC LIBRARY
INTERNAL BUDGETARY STATEMENT--GENERAL FUND ONLY
FOR THE YEAR TO DATE ENDED November 30, 1993

5

GL#	CATEGORY	1993 APPROPRIATION SBTC APPROV	1993 APPROPRIATION CURRENT	CARRYOVER ENCUMBRANCES FROM 1992	Total Spending Authority	CASH BASIS YEAR-TO-DATE ACTUAL	CASH BASIS PERCENT REMAINING	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 12/31/92 +	ACCRUAL TO CASH ADJUSTMT ACCRUAL @ 11/30/93 -	ACCRUAL BASIS YEAR-TO-DATE ACTUAL	ACCRUAL BASIS PERCENT REMAINING	BUDGET BASIS OPEN ENCUMBRANCES	BUDGET BASIS SPEND. AUTHORI ENCUMBERED	BUDGET BASIS UNENCUMBERED BALANCE	BUDGET BASIS PERCENT REMAINING
3701	DUES & MEMBERSHIPS	12,000	13,000		13000	12,558.48	3.43%	0.00	0.00	12,558.48	3.46%	15.00	12,573.48	426.52	3.28%
3702	INTEREST ON TEMPORARY LOANS	90,000	58,000		58000	0.00	100.00%	0.00	0.00	0.00	100.00%	57,719.94	57,719.94	280.06	0.48%
3703	TAXES & ASSESSMENTS	100	100		100	10.00	90.00%	0.00	0.00	10.00	90.00%	0.00	10.00	90.00	90.00%
3704	TRANSFER TO LIRF FUND	0	0		0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
3705	MATERIALS CONSERVATION SERVICES	0	0	0.00	0	0.00	ERR	0.00	0.00	0.00	ERR	0.00	0.00	0.00	ERR
3706	COMPUTER SERVICES	105,000	115,000	0.00	115000	106,647.18	7.26%	10,820.37	0.00	95,826.81	16.67%	9,678.89	105,505.70	9,494.30	8.26%
	TOTAL MISCELLANEOUS SERVICES	207,100	186,100	0.00	186100	119,215.66	35.94%	10,820.37	0.00	108,395.29	41.75%	67,413.83	175,809.12	10,290.88	5.53%
	TOTAL OTHER SERVICES & CHARGES	1,846,600	2,223,390	9,254.35	2232644.	1,740,044.54	22.06%	36,748.96	0.00	1,703,295.58	23.71%	279,548.63	1,982,844.21	249,800.14	11.19%
	*** CAPITAL OUTLAYS ***														
4401	FURNITURE & EQUIPMENT	120,000	130,000	44,354.10	174354.1	101,131.12	42.00%	99.00	0.00	101,032.12	42.05%	68,249.05	169,281.17	5,072.93	2.91%
4403	COMPUTER EQUIPMENT	338,900	163,900	94,049.02	257949.0	153,733.25	40.40%	0.00	0.00	153,733.25	40.40%	42,087.00	195,820.25	62,128.77	24.09%
4405	TELEVISION EQUIPMENT	1,000	39,210	11,027.61	50237.61	43,347.35	13.72%	520.50	0.00	42,826.85	14.75%	2,067.94	44,894.79	5,342.82	10.64%
4407	VEHICLES	20,000	20,000	16,350.00	36350	16,779.95	53.84%	0.00	0.00	16,779.95	53.84%	0.00	16,779.95	19,570.05	53.84%
4409	BUILDINGS	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
4411	LAND	0	0	0.00	0	0.00		0.00	0.00	0.00		0.00	0.00	0.00	
	GENERAL FIXED ASSETS	479,900	353,110	165,780.73	518890.7	314,991.67	39.30%	619.50	0.00	314,372.17	39.41%	112,403.99	426,776.16	92,114.57	17.75%
4510	BOOKS	1,600,000	1,600,000	197,430.77	1797430.	1,247,055.63	30.62%	28,873.35	0.00	1,218,182.28	32.23%	479,992.14	1,698,174.42	99,256.35	5.52%
4511	CONSERVATION-BOOKS	20,000	40,000	0	40000	34,827.90	12.93%	0.00	0.00	34,827.90	12.93%	386.97	35,214.87	4,785.13	11.96%
4520	PERIODICALS	315,000	315,000	8,080.90	323050.9	273,433.03	15.37%	155.08	0.00	273,277.95	15.42%	7,942.23	281,220.18	41,860.72	12.96%
4521	CONSERVATION-PERIODICALS	20,000	20,000	0	20000	12,671.19	36.64%	0.00	0.00	12,671.19	36.64%	52.51	12,723.70	7,276.30	36.38%
4530	NON-PRINT MATERIALS	150,000	150,000	12,756.30	162756.3	142,449.77	12.48%	2,791.79	0.00	139,657.98	14.19%	22,694.21	162,352.19	404.11	0.25%
4540	ONLINE MATERIALS	90,000	90,000	8.00	90008	54,125.68	39.87%	4,943.68	0.00	49,182.00	45.36%	19,195.96	68,377.96	21,630.02	24.03%
	TOTAL LIBRARY MATERIALS	2,195,000	2,215,000	218,275.97	2433276	1,764,583.20	27.48%	36,763.90	0.00	1,727,799.30	28.99%	530,264.04	2,258,063.34	175,212.63	7.20%
	TOTAL CAPITAL OUTLAYS	2,674,900	2,568,110	384,056.70	2952166.	2,079,554.87	29.56%	37,383.40	0.00	2,042,171.47	30.82%	642,668.03	2,684,839.50	267,327.20	9.06%
	TOTAL EXPENDITURES	11,523,100	11,723,100	406,590.77	12129690	9,793,306.12	19.26%	215,781.16	295,058.64	9,872,583.60	18.61%	943,984.22	10,816,567.82	1,313,122.95	10.83%
	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(78,975)	(278,975)	(406,590.77)	(685,566)	(1,376,079.06)		(161,155.16)	(284,291.54)	(1,493,215.44)		(943,984.22)	(10,816.568)	1,751,633.69	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

December 30, 1993	)	
	)	
RESOLUTION TO REQUEST AN ADVANCE ON TAX	)	No. 1993-32
MONEY COLLECTED FOR DISTRIBUTION TO THE	)	
ALLEN COUNTY PUBLIC LIBRARY.	)	

WHEREAS, IC 5-12-1-5 gives municipal corporations the power to request an advance on tax money collected for distribution to the various units within the county,

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that a request is hereby to be made to the Auditor and Treasurer of Allen County for an advance on tax money collected for distribution to the Allen County Public Library.

Adopted this 30th day of December, 1993.

Charles C. Olen
President

Patricia E. Riley
Secretary

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

December 30, 1993	)	
	)	
RESOLUTION TO APPROVE TECHNICAL	)	1993-33
CORRECTIONS TO AUTHORIZED STAFFING	)	
TABLE	)	

WHEREAS, Several errors and omissions have been found in the Authorized Staffing Table for 1994 approved by this Board at the regular meeting in November, 1993

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the Authorized Staffing Table, appended hereto, which incorporates all necessary corrections, be and is hereby approved, and that the salaries for individual library employees specified therein are to be effective for the calendar year 1994.

Adopted this 30th day of December, 1993.

Charles C. Allen
President

Patricia E. Riley
Secretary

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
001	KRULL,JEFFREY R	83,000.00	3,192.31	39.90
002	RUST,ROSEMARY A	23,166.94	891.04	11.14
003	STANLEY,LUANA K	49,015.00	1,885.19	23.56
004	SCHLATTER,CHRISTOPHER B	27,918.80	1,073.80	13.42
005	HUGHES,MIRIAM ELAINE	7,613.24	292.82	7.32
005	IVANOV,VIOLETTA	7,401.99	284.69	7.12
006	JIMENEZ,SAMUEL S	14,911.10	573.50	7.17
007	vacant;new position	25,480.00	980.00	12.25
060	HUNT,SUSAN MARIE	38,587.54	1,484.14	18.55
061	BRADEN,MARGARET KELLY	28,922.40	1,112.40	13.91
062	DOWNING,JOANNE	26,229.84	1,008.84	12.61
063	BURNARD,CHRISTINE M	17,245.23	663.28	8.29
064	FORD,JENNIFER A	18,826.08	724.08	9.05
065	HUSS,MELISSA A	7,473.65	287.45	7.19
066	REDD,STEPHEN BROOKS	7,455.55	286.75	7.17
067	WIHEBRINK,DEBRA ANN	7,785.05	299.43	7.49
068	vacant	7,330.13	281.93	7.05
069	SHEPPARD,TIMOTHY A	7,330.13	281.93	7.05
070	ABDULHADI,NASHAAT	6,073.70	233.60	5.84
071	SELLERS,STACEY R	7,330.13	281.93	7.05
080	WAGGONER,SUSAN M	36,719.87	1,412.30	17.65
081	SHERWIN,PHYLLIS LEE	29,600.25	1,138.47	14.23
082	BECKWITH,JUDITH M	27,315.60	1,050.60	13.13
083	TRACY,THERESA A	17,053.50	655.90	8.20
084	BROWN,GINA S	18,340.50	705.40	8.82
086	SIEGEL,BARBARA A	7,803.90	300.15	7.50
087	ROSS,SUSAN MARIE	7,455.55	286.75	7.17
087	BIETZ,LINDA J	7,455.55	286.75	7.17
088	DERHAM,HELEN	7,330.13	281.93	7.05
089	ZABEL,ANDREW A	6,020.14	231.54	5.79
090	VAKERICS,LINDA L	7,898.15	303.78	7.59
091	DOYLE,MAUREEN E	7,330.13	281.93	7.05
092	RONDOT,DONNA JEAN	7,330.13	281.93	7.05
093	DUDLEY,KAROL L	7,330.13	281.93	7.05
100	CLEGG,MICHAEL B	49,015.00	1,885.19	23.56
101	SNYDER,DALLIE M	7,401.99	284.69	7.12
102	HANLEY,JANET E	7,330.13	281.93	7.05
103	vacant; new position	7,330.13	281.93	7.05
110	WITWER,KATHRYN ANN	42,405.59	1,630.98	20.39
111	KISER,MELISSA ELAINE	27,187.06	1,045.66	13.07
114	GORDON,DEBORAH MARIE	28,855.45	1,109.83	13.87
115	LAULETTA,JULIE A	18,236.56	701.41	8.77
116	SHROCK,DARYL K	15,645.50	601.75	7.52
117	VOIROL,MARY A	7,841.60	301.60	7.54
119	MEEHAN,ROBIN L	12,667.20	487.20	7.61
120	TAKLE,ELSA	7,860.45	302.33	7.56
121	MOLL,ANNE I	7,822.75	300.88	7.52
122	LYONS,PAULINE	10,951.85	421.23	7.52
123	FENNELL,GERALDINE M	8,045.31	309.44	7.74
124	SCHMITT,JENNIFER	8,796.15	338.31	7.05

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
125	BROWN,CHRISTA RAE	7,909.04	304.19	7.60
126	LARIMORE,PATRICE	8,882.39	341.63	7.12
127	DUWAN,REBECCA ANN	7,455.55	286.75	7.17
128	MILLER,EVANGELINE A	6,020.14	231.54	5.79
130	DUFFY,ELLEN MARGARET	28,975.61	1,114.45	13.93
131	FERRY,LISA A	8,584.29	330.17	7.50
140	HOLMSTROM,HELEN L	36,547.88	1,405.69	17.57
141	vacant	14,660.26	563.86	7.05
142	vacant	27,278.16	1,049.16	13.11
143	LAMBERT,CATHY GILLUM	9,754.88	375.19	7.50
144	BYNUM,SHARON DIANE	7,860.45	302.33	7.56
145	Mallet, Rachell	7,330.13	281.93	7.05
150	STIER,ROSALINA A	36,633.87	1,409.00	17.61
153	SEIFERT,MARY SHEILA	18,378.88	706.88	8.84
154	WITWER,KAY A	20,008.05	769.54	9.62
155	TOBIN,SUZANN REITH	8,281.49	318.52	7.96
156	BARRETT,BARBARA	14,946.28	574.86	7.98
157	EIX,MARSHA L	7,455.55	286.75	7.17
158	SCHREIBER,TIM C	7,803.90	300.15	7.50
159	COSTICH,LISA M	28,380.77	1,091.57	13.64
170	NICKLAUS,BONITA M	28,855.45	1,109.83	13.87
171	WAGNER,JUDITH R	9,413.98	362.08	9.05
180	JEFFREY,LINDA J	36,547.88	1,405.69	17.57
181	WISSMAN,RITA ANN	21,000.47	807.71	10.10
183	HANEFELD,ROSALIE ANN	13,514.20	519.78	8.66
184	vacant; br asst	7,330.13	281.93	7.05
185	ALEXANDER,KARLA K	7,803.90	300.15	7.50
186	CALDWELL,STACY ANN	4,717.58	181.45	7.56
190	RIDLEY,CONDRA LEACH	24,859.60	956.14	11.95
191	CATO,ROY T	18,422.94	708.57	8.86
200	FREEMAN,CONSTANCE ELAINE	35,192.19	1,353.55	16.92
203	MERTZ,SCOTT W	20,270.14	779.62	9.75
204	STUCKEY,LAURA JEAN	15,683.20	603.20	7.54
205	MCKENNA,ANN M	10,585.58	407.14	8.14
206	ROOT,JENNIFER M	2,980.85	114.65	5.73
206	POFFENBERGER,AMY E	2,980.85	114.65	5.73
208	SCHIBLE,TINA E	7,841.60	301.60	7.54
210	JONES,PATRICK SCOTT	36,547.88	1,405.69	17.57
211	MUSTIN,HELEN M	20,999.07	807.66	10.10
212	NOLOT,CYNTHIA LOUVONNE	14,519.61	558.45	8.73
213	REDMAN,DENISE HART	7,841.60	301.60	7.54
214	CRICK,CYNTHIA A	7,642.44	293.94	7.35
215	WEIDMAN,CANDACE ANN	7,803.90	300.15	7.50
216	REITZ,JULIANNE M	7,330.13	281.93	7.05
220	FISHER JR,DONALD WILLIAM	37,149.84	1,428.84	17.86
221	HOFFMAN,PAMELA KAY	19,288.97	741.88	9.27
222	STRATTON,ANNE D	18,193.03	699.73	8.75

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
223	BAKER,PENNY E	9,980.13	383.85	8.00
224	FOLAND,NANCY CAROL	7,803.90	300.15	7.50
225	OYER,KIMBERLY L	3,036.85	116.80	5.84
225	HARRIS,LISA M	3,108.65	119.56	5.98
226	CALDWELL,SHAWN	7,822.75	300.88	7.52
230	WAHL,EUGENIA K	26,791.91	1,030.46	12.88
231	KOENEMANN,SANDRA KAY	7,803.90	300.15	7.50
240	REITENOUR,EARL A	48,700.00	1,873.08	23.41
241	SILLS,WILMA L	26,065.82	1,002.53	12.53
242	HOLTZMAN,RUTH A	17,170.63	660.41	8.26
250	HOLLY,CHARLENE P	48,550.00	1,867.31	23.34
251	DUNAHUE,JUDITH A	26,848.22	1,032.62	12.91
252	SMITH,KATHERINE W	32,103.86	1,234.76	15.43
253	MCINTOSH,JOAN K	16,747.94	644.15	8.05
260	HACKWORTH,CHERYL LEANN	39,215.00	1,508.27	18.85
261	SANDERS,JO ELLEN	20,168.67	775.72	9.70
262	plan giv vacant	25,480.42	980.02	12.25
263	CR clerk vacant	14,660.26	563.86	7.05
264	SEIM,REBECCA L	19,466.54	748.71	9.36
265	RUST,DONALD BRUCE	35,200.00	1,353.85	16.92
266	DENNIS,CHRISTOPHER D	18,853.84	725.15	9.06
267	VICE,B NEIL	16,704.31	642.47	8.03
270	FORTRIEDE,STEVEN CARL	61,607.00	2,369.50	29.62
271	WALLACE,MATTHEW L	17,053.50	655.90	8.20
280	BRUBAKER,ROBERT L	36,719.87	1,412.30	17.65
281	vacant	27,198.91	1,046.11	13.08
282	ALLEN-DEVINE,APRIL	28,654.60	1,102.10	13.78
283	PEARSON,STACEY LANE	26,729.46	1,028.06	12.85
284	MOTSINGER,GREGORY W	25,239.99	970.77	12.13
285	SHORT,JEAN M	10,362.79	398.57	7.12
288	WALL,KATHERINE S	9,409.92	361.92	7.24
288	WALL,LISA E	9,319.44	358.44	7.17
288	SEABOLT,JERRY L	15,720.90	604.65	7.56
288	BOHREN,MARY	9,162.66	352.41	7.05
290	vacant	10,262.18	394.70	7.05
300	GOSHORN,SUSAN RIEHM	37,063.85	1,425.53	17.82
301	MURRAY,CHERYL J	27,765.50	1,067.90	13.35
302	IVEY JR,DAVID M	27,315.60	1,050.60	13.13
303	vacant	25,480.00	980.00	12.25
304	CONKLIN,GARY R	26,100.00	1,003.85	12.55
305	MUNGOVAN,SUSAN A	32,103.86	1,234.76	15.43
306	GOSS,BELINDA D	14,563.12	560.12	7.00
307	NAHRWOLD,CAROL JOAN	28,654.60	1,102.10	13.78
308	SHAFER,ERIN J	7,401.99	284.69	7.12
309	YOUNG,RAYMOND L	8,015.28	308.28	7.71
310	DIDIER,PATRIC A	7,623.98	293.23	7.33
312	MATHEWS,CHERYL S	28,520.70	1,096.95	13.71

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
313	vacant	6,014.74	231.34	5.78
313	NOLOT,MARK W	6,217.30	239.13	5.98
314	SAMARAS,ANGELIN H	6,932.02	266.62	6.67
320	Manager-CS; vacant	33,983.82	1,307.07	16.34
322	MILLER,STEPHANIE GALL	27,379.87	1,053.07	13.16
323	ROEMBKE,JEANNETTE E	20,113.09	773.58	9.67
324	LOGAN,MARGARET B	16,295.39	626.75	8.70
325	VOORS,MARY R	28,798.85	1,107.65	13.85
325	CONVERSET,MICHELLE L	18,118.46	696.86	8.71
326	OATMAN,NANCY JAN	17,652.96	678.96	8.49
327	ORR,NORA	9,342.32	359.32	7.19
328	ZEHR,CONNIE M	9,009.47	346.52	8.66
340	WITCHER,CURT BRYAN	39,272.69	1,510.49	18.88
341	MYERS,STEVEN W	32,243.40	1,240.13	15.50
342	BEATTY,JOHN D	29,191.41	1,122.75	14.03
343	BOURNE,DELIA COTHRUN	26,067.77	1,002.61	12.53
344	SLATER-PUTT,DAWNE	26,789.62	1,030.37	12.88
345	MCCORD,PAMELA JEAN	19,988.72	768.80	9.61
346	BROWNING,BENITA S	15,683.20	603.20	7.54
347	HANSEN,ANDREA L	13,734.86	528.26	6.60
348	LAUBER,WENDY M	6,834.26	262.86	6.57
349	DOUGHERTY,TIMOTHY A	10,482.49	403.17	6.95
349	GRAHAM,BOUNLY GIENKOME	6,834.26	262.86	6.57
349	FREUDENBERG,KAY MARIE	14,112.68	542.80	6.78
349	LEFAVOUR,AMANDA S	6,767.90	260.30	6.51
349	BROWN,MICHAEL P	7,054.87	271.34	6.78
350	CHRONISTER,GARY ALAN	17,713.36	681.28	8.52
360	MISNER,JOYCE V	36,891.86	1,418.92	17.74
361	BIRDSEYE,CATHERINE ELISAB	32,093.43	1,234.36	15.43
362	SORG,LINDA J	12,452.17	478.93	9.98
363	MCCAFFERY,LAURABELLE	30,422.15	1,170.08	14.63
364	BALLARD,PEGGY J	24,504.42	942.48	11.78
365	CHAPMAN,LINDA T	29,155.49	1,121.37	14.02
366	vacant	25,480.00	980.00	12.25
367	ALLMANDINGER,MARILYN JOAN	20,691.03	795.81	9.95
368	MAKRIS,BESSIE	29,620.19	1,139.24	14.24
369	ZILZ,CAROLE JEAN	20,363.06	783.19	9.79
370	vacant;Reserves Clk II	5,961.70	229.30	5.73
371	BUSCHUR,SUSAN R	16,452.07	632.77	8.79
372	HIRSCHY,SUSAN K	20,167.32	775.67	9.70
373	HOWARD,MARTHA AUGUSTA	9,200.13	353.85	8.85
374	FIRESTINE,SCOTT R	17,245.23	663.28	8.29
375	DOAK,JULIE A	7,473.65	287.45	7.19
376	CHURCHILL,CESSELLY D	7,401.99	284.69	7.12
377	COLLINS,MARY BETH	7,455.55	286.75	7.17
380	HAYES,RICHARD OTIS	36,891.86	1,418.92	17.74
381	WISE,CATHERINE C	23,163.91	890.92	11.14
382	MOLLBERG,ERIK S	23,397.47	899.90	11.25
383	MANNING,STEVEN D	18,105.98	696.38	8.70
384	vacant; Prod Asst	14,768.05	568.00	7.10

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
400	BAKER,STELLA F	36,750.17	1,413.47	17.67
401	MURRAY,SUZANNE KAY	28,398.86	1,092.26	13.65
402	COLLIS,EVA P	25,439.96	978.46	12.23
403	ZYCH,PEGGY V	20,788.37	799.55	9.99
404	vacant	26,229.84	1,008.84	12.61
405	ABDULHADI,FADIA	7,229.30	278.05	6.95
430	JOHNSON,EUGENE HOWARD	46,380.00	1,783.85	22.30
431	ANDREWS,SUSAN MARIE	25,612.65	985.10	12.31
432	CONNIN,MICHAEL J	15,947.30	613.36	7.67
433	BOCK,NANCY L	24,065.45	925.59	11.57
440	BROOKS,REBECCA LYNNE	36,658.72	1,409.95	17.62
443	HART,DANNY H	26,351.40	1,013.52	12.67
444	HIBLER,MARY M	14,493.44	557.44	6.97
445	BARVA,ALICE A	18,193.03	699.73	8.75
446	GUEVARA,RICHARD J	16,688.24	641.86	8.02
452	BROOKS,EARLEAN	19,969.93	768.07	9.60
452	SCHOBERT,EILEEN MARIE	15,648.20	601.85	7.52
453	vacant	8,459.88	325.38	6.51
454	BROWN,TEDDY D	13,791.70	530.45	6.63
455	FAVORY,KERI L	14,609.66	561.91	7.02
456	KRAJEWSKI JR,NICHOLAS JOS	17,281.76	664.68	8.31
457	SMITH,DIOANDRA KAY	16,415.10	631.35	7.89
459	ROWE,JOSHUA T	5,961.70	229.30	5.73
459	CHRONISTER,JANE ELIZABETH	6,625.06	254.81	6.37
459	GOLDEN,AMANDA	6,715.80	258.30	6.46
459	COON,ROGER BRADLEY	6,073.70	233.60	5.84
459	STRUEMPH,PATRICIA M	6,073.70	233.60	5.84
459	ARNTZ,ANDREW J	5,961.70	229.30	5.73
459	DILLMAN,JAMIE DOUGLAS	6,020.14	231.54	5.79
459	CREECH,CHRISTINE D	6,656.99	256.04	6.40
459	HELMKE,GARY W	6,073.70	233.60	5.84
459	KRUMWIEDE,LINDA K	5,961.70	229.30	5.73
459	BALTIMORE,KEITH JEROME	6,020.14	231.54	5.79
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	5,961.70	229.30	5.73
459	GOTSCH,DIANA A	6,020.14	231.54	5.79
459	HEFFLEY,JENNIFER BETH	6,020.14	231.54	5.79
459	LASS,LINDA LLOYD	6,217.30	239.13	5.98
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	5,961.70	229.30	5.73
459	vacant; shelver	2,384.68	91.72	5.73
460	VOLD,JENNIFER S	12,213.29	469.74	7.12
460	GOLDEN,PATRICIA A	7,401.99	284.69	7.12
460	PORTER,MICHAEL D	7,803.90	300.15	7.50
460	RIEMKE,BOZENA BOGUSLAWA	7,860.45	302.33	7.56

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
460	SMEDBERG,DANIELLE S	7,419.96	285.38	7.13
460	MERCIK,PATRICIA A	12,331.52	474.29	7.19
460	BEARMAN,MARY LOU	7,455.55	286.75	7.17
460	TOENGES,STACY A	7,419.96	285.38	7.13
460	SMITH,DONNA MICHELLE	12,969.74	498.84	7.56
460	GORALL,ERIC TAYLOR	9,162.66	352.41	7.05
460	WINDSOR,JANELLE L	7,330.13	281.93	7.05
460	vacant; desk attendant	9,162.66	352.41	7.05
460	vacant; desk attendant	1,832.53	70.48	7.05
469	GLOVER,SHIRLEY A	14,926.90	574.11	7.18
469	SHAW,KRISTEN D	14,926.90	574.11	7.18
470	BARRAND,JOEL SCOTT	5,961.70	229.30	5.73
470	MARSHALL,JEANNE MARIE	6,020.14	231.54	5.79
470	SNOW,DUANE J	5,961.70	229.30	5.73
470	BAIR,ELIZABETH MARYE	5,961.70	229.30	5.73
470	ROWE,RALPH	5,961.70	229.30	5.73
470	MOODY,BRAD C	5,961.70	229.30	5.73
470	DAWKINS,DAVID WILLIAM	26,390.50	1,015.02	12.69
471	ESSEX,KIMOTHY I	17,639.51	678.44	8.48
472	vacant;HSKP Supervisor	16,909.15	650.35	8.13
473	Holtzman,C(mil leave)	13,155.41	505.98	6.32
473	KELSAW,KIMBERLY A	13,595.40	522.90	6.54
474	BLOCHER,LINDA MARIE	14,267.80	548.76	6.86
477	SMITH,KEITH ANTHONY	13,529.88	520.38	6.50
478	KELLEY,SHANE W	4,932.88	189.73	6.32
478	JACQUAY,ALBERT ERNEST	6,758.06	259.93	7.22
478	BUROFF,LINDA FAYE	13,529.88	520.38	6.50
478	OBRIEN,THOMAS S	8,221.46	316.21	6.32
478	JEFFERY,DON ALAN	3,887.79	149.53	7.48
478	DOWDELL,JACQUELINE	5,871.25	225.82	6.27
478	BAKER,NILA MARIE	3,390.66	130.41	6.52
478	GALLANT,R	12,920.54	496.94	6.21
478	STACY,LEE	12,920.54	496.94	6.21
478	JENKINS,SHARON	3,876.16	149.08	6.21
478	vacant; 3rd shift Hskpr	6,460.27	248.47	6.21
478	vacant; 3rd shift Hskpr	5,168.22	198.78	6.21
480	SHATZER,THOMAS F	14,582.13	560.85	7.01
481	HUMMEL,BARBARA L	14,302.02	550.08	6.88
500	CRICK,DAVID K	29,616.54	1,139.10	14.24
501	MILLER,ERIC M	18,947.92	728.77	9.11
502	EASLEY,DAVID J	19,969.95	768.08	9.60
503	CERESA,JEFF	18,588.93	714.96	8.94
504	HEMSOTH,RICHARD JOE	19,922.18	766.24	9.58
521	LONG,ANITA LOUISE	15,720.90	604.65	7.56
522	GAGE,COLLEEN MARIE	8,882.39	341.63	7.12
523	BLUME,STEPHEN M	14,109.73	542.68	6.78
523	FILLERS,MARC A	13,668.51	525.71	6.57
523	WAGNER,BUDDY L	6,834.26	262.86	6.57
523	ADE,SARAH MAY	14,597.96	561.46	7.02
523	WENDLANDT,CLARA ROSE	7,298.98	280.73	7.02
523	SUAREZ II,FERNANDO C	6,767.90	260.30	6.51
523	LINNEMEYER,DAVID ERWIN	23,920.00	920.00	11.50

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
523	DREIBAND,DAVID M	14,109.73	542.68	6.78
523	HANNAFORD,M	13,535.81	520.61	6.51
523	WILSON,C	6,767.90	260.30	6.51
523	vacant;Sec Officer	8,459.88	325.38	6.51
524	vacant;Sec Ld Officer	14,660.26	563.86	7.05
523	vacant;Sec Officer	5,583.52	214.75	6.51
540	HARTZELL,JANET LOUISE	49,500.00	1,903.85	23.80
541	JOHNSON,NANCY A	36,458.82	1,402.26	17.53
542	REARDON,ANN L	28,855.45	1,109.83	13.87
543	WILLIAMS,HILDRETH ELLIOTT	15,005.95	577.15	14.43
544	BROOKS,ELISE KAY	21,398.83	823.03	13.72
545	DEVAULT,MARY S	30,422.15	1,170.08	14.63
546	MURPHY,BEVERLY S	11,090.47	426.56	9.08
550	DRUEHL,SUZANNE ELLIOT	37,128.00	1,428.00	17.85
551	RIGDON,SHARON ANN	25,848.40	994.17	12.43
552	GENGO,KAYE	15,758.60	606.10	7.58
553	EISENMANN,JOYCE MARIE	17,765.94	683.31	8.54
554	LEWIS,MARIA A	15,391.71	591.99	7.40
555	PFEIFFER,SUSAN C	15,720.90	604.65	7.56
556	TREECE,MARY LOU	15,683.20	603.20	7.54
557	WILLIAMS,CYNTHIA E	16,828.05	647.23	8.09
560	PATTEN,DEVAUN PATRICIA	33,550.26	1,290.39	16.13
561	PETERSON,ROBERTA JEAN	16,593.04	638.19	7.98
562	BOSHLER,JOYCE E	19,802.58	761.64	9.52
563	FREDERICK,JOYCE A	17,193.40	661.28	8.27
564	ALBERDING,LINDA K	14,983.49	576.29	7.20
565	KENAGY,WILLIAM PAUL	18,558.35	713.78	8.92
566	TIMINSKY,VICTORIA	18,619.01	716.12	8.95
567	CAIN,JOANN MARIE	12,044.70	463.26	7.24
568	SWANK,GARNETA R	12,658.46	486.86	8.69
569	BANDELIER,DELORES MAE	17,000.00	653.85	8.17
570	BENDER,RICHARD THOMAS	16,883.52	649.37	8.12
571	BISCHOFF,JANE ROCHELLE	14,947.30	574.90	7.19
572	HARROW,MARGARET	16,703.11	642.43	8.03
573	ALDRETE,IRENE C	8,594.70	330.57	7.19
573	BICKEL,MARY FRANCES	8,594.70	330.57	7.19
573	SMITH,MARILYN E	14,947.30	574.90	7.19
573	PEIFER,FRANCES P	8,594.70	330.57	7.19
573	WEAVER,SHARON KAY	8,594.70	330.57	7.19
573	WELLS,ALANA L	7,473.65	287.45	7.19
573	ELLERBROCK,BEVERLY ANN	8,594.70	330.57	7.19
573	PRESSLER,KAREN LEA	7,473.65	287.45	7.19
573	vacant;database clerk	1,832.53	70.48	7.05
573	vacant;database clerk	7,330.13	281.93	7.05
574	SCHIPPER,REBECCA S	17,370.50	668.10	8.35
580	w/b vacant;Bibliographer	33,966.00	1,306.38	16.33
581	MILLER,STEPHEN GOULD	18,914.50	727.48	9.09
582	DICKMEYER,JOHN N	38,146.78	1,467.18	18.34
583	vacant; supplmental lib	25,479.60	979.98	12.25
584	HARVEY,SHARON P	46,350.02	1,782.69	22.28

ALLEN COUNTY PUBLIC LIBRARY 1994 STAFFING TABLE 20-Dec-93

Pos.#	EMPLOYEE NAME	1994 Annualized	Bi-Wkly	Hourly
		5,753,152	221,275	

Fulltime employees receive the biweekly amount on the established biweekly schedule 26 times during the year. All other employees have their pay computed on an hourly basis. The annualized amount represents an approximation of a full years pay at the biweekly salary or hourly rate and may vary by the effects of rounding.

NOTE:
The following persons/positions are effected by vacancies and are anticipated to be working under acting position pay rates at the beginning of 1994. Those with permanent positions are listed in the position above. The following documents the acting rates for pay in January 1994. As positions are filled on a permanent basis the appropriate moves on the salary schedule will be made.

Mary Voors, Acting Childrens Services Manager	35,380.80	1,360.80	17.01
Joyce Misner, Acting Bibliographer	39,680.42	1,526.17	19.08
Richard Seagly, retiring Bibliographer	43,894.76	1,688.26	21.10
Kate Birdseye, Acting Readers Services Manager	34,385.52	1,322.52	16.53
Rosie Parrish, Young Adults Services			12.68

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

December 30, 1993)
)
A RESOLUTION TO TRANSFER APPROPRIATIONS) No. 1993-34
WITHIN THE OPERATING FUND)

WHEREAS, It has been determined that it is now necessary to appropriate more money than was appropriated in the annual budget for the various functions of the Allen County Public Library, and

WHEREAS, It has been shown that certain existing appropriations now have unobligated balances which will not be needed for the purposes for which appropriated, it is therefore

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana:

Section 1. That for the expenses of the public library the following sums of money are hereby appropriated and ordered set apart out of the several funds herein named and for the purposes herein specified, subject to the laws governing the same:

LIBRARY OPERATING FUND	AMOUNT APPROPRIATED
2201 Cleaning Supplies.....	3,000.00
2205 Library Material Supplies.....	3,000.00
3104 Program Presenters.....	100.00
3105 Temporary Help Services.....	6,900.00
3201 Telephone.....	2,000.00
3204 Recruiting.....	1,000.00
3602 HVAC Service.....	4,000.00
3605 Copier Service.....	3,000.00
3607 Other Equipment Service.....	2,000.00

3906 Computer Services.....	15,000.00
4401 Furniture & Equipment.....	24,000.00
4403 Computer Equipment.....	10,000.00
4530 Non-Print Materials.....	16,000.00
Total.....	$90,000.00

Section 2. That the following existing appropriations be reduced in the following amounts:

LIBRARY OPERATING FUND	AMOUNT REDUCED
1201 Hourly Time Worked.....	54,000.00
2101 Office Supplies.....	6,000.00
3501 Natural Gas.....	10,000.00
4540 Online Materials.....	20,000.00
Total.....	$90,000.00

Presented to the Allen County Public Library Board, read in full and adopted this 30th day of December 1993, by the following aye and nay vote.

Aye	Nay
[illegible]	
[illegible]	
[illegible]	
Mary Boehringer	
Pauline A. Salvador Jr.	
Patricia E. Riley	
Charles C. [illegible]	

OFFICIAL RECORDS OF
THE ALLEN COUNTY PUBLIC LIBRARY
BOARD OF LIBRARY TRUSTEES

December 30, 1993)
)
RESOLUTION TO PUBLISH NOTICE)
TO TAXPAYERS OF PROPOSED)
ADDITIONAL APPROPRIATIONS)

No. 1993-35

RESOLVED, By the Board of Library Trustees, Allen County Public Library, Allen County, Indiana, that the following Notice to Taxpayers of Proposed Additional Appropriations is hereby ordered to be published according to law.

NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL APPROPRIATIONS

Notice is hereby given the taxpayers of Allen County Public Library, Allen County, Indiana, that the proper legal officers of said municipal corporation at their regular meeting place at 3:00 o'clock p.m. on the day of January 27, 1994, will consider the following additional appropriations in excess of the budget for the current year.

LIBRARY OPERATING FUND	AMOUNT APPROPRIATED
4405 Television Equipment	$ 32,899.00

These appropriations are made from additional receipts.

Taxpayers appearing at such meeting shall have the right to be heard thereon. The additional appropriations as finally made will be referred to the State Board of Tax Commissioners, which Board, upon receipt, will hold a further hearing within fifteen days at the county auditor's office of Allen County, Indiana, or at such other place as may be designated. At such hearing, taxpayers objecting to any of such additional appropriations may be heard. Interested taxpayers may inquire of the county auditor when and where such hearing will be held.

Adopted this 30th day of December. 1993

Charles E. Colerne
President

Patricia E. Riley
Secretary

HECKMAN
BINDERY INC.
MAR 96
Bound-To-Please® N. MANCHESTER,
INDIANA 46962